

*United States Court of Appeals
for the Second Circuit*



**SUPPLEMENTAL
APPENDIX**

75-2102

UNITED STATES COURT OF APPEALS
SECOND CIRCUIT

DOCKET NO. 75-2102

ELIJAH EPHRAIM JHIRAD,
Petitioner-Appellant,

-against-

THOMAS E. FERRANDINA,
United States Marshall,
Southern District of New York,

Respondent-Appellee.

B
P/S

SUPPLEMENTAL APPENDIX SUBMITTED BY
GOVERNMENT OF INDIA



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INDEX TO SUPPLEMENTAL APPENDIX

	<u>Page</u>
Indian Code of Criminal Procedure.....	A153
Selections from Hearing Transcripts.....	A155
Affidavit of Mathur.....	A180
Subpoena of Documents from Central Bank of India.....	A182
Affidavit of Nijhawan.....	A183
Extracts of Ledgers from Federal Law Depot.....	A186
Receipts from Federal Law Depot.....	A188
Affidavit of Nair.....	A194
Memorandum of Nair of October 11, 1965.....	A197
Memorandum of Nair of February 15, 1966.....	A199
Affidavit of Swamy.....	A200
Memorandum of Chatterji.....	A202
Affidavit of Nand.....	A203
Letter of J. Francis Albert.....	A211
Testimony of Bhardwaj.....	A212
Testimony of Rajamani.....	A218
Navy Orders concerning Auditing.....	A221
Charge Sheet Number 23.....	A228
Charge Sheet Number 24.....	A232

The Code of Criminal Procedure 1898

(India)

222. (1) The charge shall contain such particulars as to the time and place of the alleged offence, and the person (if any) against whom, or the thing (if any) in respect of which, it was committed, as are reasonably sufficient to give the accused notice of the matter with which he is charged.

(2) When the accused is charged with criminal breach of trust or ¹[dishonest misappropriation of money or other movable property, it shall be sufficient to specify the gross sum or, as the case may be, describe the movable property] in respect of which the offense is alleged to have been committed, and the dates between which the offense is alleged to have been committed, without specifying particular items or exact dates, and the charge so framed shall be deemed to be a charge of one offense within the meaning of section 234:

Provided that the time included between the first and last of such dates shall not exceed one year.

234. (1) When a person is accused of more offenses than one of the same kind committed within the space of twelve months from the first to the last of such offences, ¹[whether in respect of the same person or not], he may be charged with, and tried at one trial for, any number of them not exceeding three.

(2) Offences are of the same kind when they are punishable with the same amount of punishment under the same section of the Indian Penal Code or of any special or local law:

²[Provided that, for the purpose of this section, an offense punishable under section 379 of the Indian Penal Code shall be deemed to be an offense of the same kind as an offense punishable under section 380 of the said Code and that an offense punishable under any section of the Indian Penal Code, or of any special or local law, shall be deemed to be an offense of the same kind as an attempt to commit such offense, when such an attempt is an offense.]

¹ Subs. by Act of 1964, s.3, for certain words.

² Ins. by Act 18 of 1923, s.62.

A-153

235. (1) If, in one series of acts so connected together as to form the same transaction, more offenses than one are committed by the same person, he may be charged with, and tried at one trial for, every such offense.

(2) If the acts alleged constitute an offense falling within two or more separate definitions of any law in force for the time being by which offenses are defined or punished, the person accused of them may be charged with, and tried at one trial for, each of such offenses.

(3) If several acts, of which one or more than one would by itself or themselves constitute an offense, constitute when combined a different offense, the person accused of them may be charged with, and tried at one trial for, the offense constituted by such acts when combined, and for any offense constituted by any one, or more, of such acts.

(4) Nothing contained in this section shall affect the Indian Penal Code, section 71.

A-154

1 cp2

Mehta-direct

2 theory are all separate and coordinate branches of
3 government. I say in theory because I know that
4 Congress is exercising certain functions with respect
5 to the new rules of evidence in which the Times
6 reports they are trying to assert congressional
7 control of the judiciary. I think that may be a
8 little bit of misreporting on the part of the New
9 York Times.

10 Does India have the same governmental
11 separation of powers?

12 THE WITNESS: Yes, the same separation of
13 powers, yes.

14 THE MAGISTRATE: The magistrate who hears
15 these matters is a part of the judicial branch?

16 THE WITNESS: He is a part of the judicial
17 branch. Before the separation he was a part of
18 the executive branch, but after the separation he has
19 become a part of the judicial branch.

20 THE MAGISTRATE: Thank you.

21 THE WITNESS: If you will kindly permit me,
22 I would like to point Section 222, sub-clause 2, of
23 the Criminal Procedure Code. This relates to the
24 quary of the learned Court with respect to there
25 being three different charges in the case.

A-155

1 cp3

Mehta-direct

2 THE MAGISTRATE: Proceed.

3 THE WITNESS: Anything else?

4 THE MAGISTRATE: What does Section 222.2
5 say?6 THE WITNESS: This says: "When the accused
7 is charged with criminal breach of trust or dishonest
8 misappropriation of money or other movable property
9 it shall be sufficient to specify the gross sum or,
10 as the case may be, describe the movable property in
11 respect of it, the offense is alleged to have been
12 committed and the dates between which the offense is
13 alleged to have been committed without specifying
14 particular items or exact dates and the charge so
15 framed shall be deemed to be a charge of one offense
16 within the meaning of Section 234, provided that the
17 time included between the first and last of such
18 days shall not exceed one year."19 THE MAGISTRATE: As I understand it, one
20 of the issues left open by Judge Duffy -- and I
21 believe also my own opinion -- was whether or not --
22 this is quite an issue within the various states of
23 the United States -- it is a separate embezzlement
24 each time any moneys are removed or whether the
25 embezzlement may be treated as one continuing act

A-156

1 cp4

Mehta-direct

2 so that the entire thing is one crime. Apparently in
3 India it can be treated as a single overall offense
4 provided that the time involved does not exceed one
5 year.

6 Consequently, if the offense is charged
7 to have occurred over a period of more than one year,
8 it has to be at least two offenses, and if it is more
9 than two years it has to be at least three offenses.

10 BY MR. LOUIS STEINBERG:

11 Q Is that correct?

12 A I will state the position.

13 THE MAGISTRATE: All right.

14 THE WITNESS: Again, the position in India
15 is like this: that every act of misappropriation
16 is a separate offense, but all these offenses can be
17 tried together provided that there are not more than
18 three charge sheets, provided that each of the charge
19 sheets does not relate to a period of more than 12
20 months.

21 Q Let me ask you, please, can these cases
22 that you heard -- and you are sitting here all morning --
23 can they be treated as continuous course of conduct
24 under Indian law?

25 MR. SADOWSKY: I object to the question,

A-157

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cp5

Mehta-direct

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as to the form and that it's really quite contrary to what the witness has just said, as a matter of fact.

THE MAGISTRATE: Well, I would like, if I might, Mr. Steinberg, to rephrase that question to make it a little clearer to the witness, what we are concerned with.

MR. LOUIS STEINBERG: Sure.

THE MAGISTRATE: If you assume for the sake of argument that a limitations period of either Indian law or American law came into effect so as to cut off earlier periods of years, but not the later period, the last few months, if this was to be the case in India, would you be allowed to try a defendant -- this is hypothetical -- would you be allowed to try a defendant on the theory that the entire offense is a single continuing offense, and since the latter portion of it is not barred by laches or a limitations period, that is, the whole thing can be considered as one?

THE WITNESS: No, that would not be.

Q Now, is there any statute of limitations under the penal law or the Code of Criminal Procedure pertaining to the case at bar under Indian law?

A Pardon?

A-158

1 cp6

Mehta-direct

2 Q Under Indian law is there any statute of
3 limitations which would bar prosecution?

4 A No, there is no limitation applicable to
5 criminal prosecutions in India.

6 Q Is there any statutory provision which
7 would bar prosecution under any theory of law?

8 A No.

9 Q Let's say, for example, under the theory of
10 laches, unreasonable delay.

11 A No, even on that score the prosecution cannot
12 be barred. It's only after the trial is over that
13 the Court can consider if the accused has been handi-
14 capped in his defense on account of lapse of time and
15 considering the whole picture together, the Court
16 might consider that the accused is not guilty on
17 merits of the case.

17 18 Q Now, I have only one further question to
19 ask you.

20 A If I have the permission of the learned
21 Court, there is a case of our Supreme Court. It is
22 the latest case on the point of limitations. On
23 the point of limitations, the latest case on the
24 subject is Assistant Customs Collector Bombay vs.
25 L.R. Melwani (All India Reporter, 1970, Supreme Court,

A-159

2 CROSS EXAMINATION

3 BY MR. SADOWSKY:

4 Q Mr. Nand, in your testimony yesterday you
5 referred to an earlier investigation of Mr. Jhirad.
6 Do you recall that?

7 A Yes, sir.

8 Q And do you know what that early investiga-
9 tion was about?

10 MR. LOUIS STEINBERG: I object to this
11 because it goes outside the limits of the case at
12 bar.

13 THE MAGISTRATE: It may. I can't tell as
14 yet. I will give him some latitude in that direction,
15 Mr. Steinberg.

16 I would have thought that Mr. Sadowsky
17 would not want to go back to the earlier case, but
18 I will allow him a little leeway.

19 MR. LOUIS STEINBERG: I am trying to spare
20 everybody and to get out as soon as we can.

21 THE MAGISTRATE: I think objections are
22 taking up more time than the answers would have.
23 So answer the question, Mr. Nand, if you know.

24 THE WITNESS: That case was not investig-
25 ated by me, but all I know^{is} that it pretends to Mr. (pertains)

A-160

2 Jhirad's engaging in private trade and business by
3 ^(SPECULATION) doing specialize work in stock and share.

4 Q Didn't it have to do with making long-
5 distance telephone calls from the Government office?
6 It appears in those documents. I wish I could
7 find it very quickly, but you don't know that it would
8 be the case?

9 A I don't remember. It was another thing
10 that he was found to have lost ten lains of rupees
11 in the speculation.

12 Q Mr. Nand, were any charges brought against
13 Mr. Jhirad in connection with that investigation?

14 A Yes, departmental proceedings were drawn
15 up against him.

16 Q And --

17 A And they were pending when he left the
18 country and came over here.

19 Q You mean there are charges pending against
20 him in connection -- when did that investigation
21 take place?

22 A 1963.

23 Q There were charges brought up against him?

24 A Yes, departmental.

25 Q Departmental charges where?

A-161

2 A Delhi.

3 Q Do you have any document tending to show
4 that there was such charges brought up against him?

5 A Not here. I will look into the records
6 with me. There may be some reference to that.

7 I am not very sure about that.

8 Q Are you sure that there were charges
9 brought up against him?

10 A Yes.

11 THE MAGISTRATE: I think you better clarify
12 what departmental proceedings mean. It sounds
13 like it is administrative rather than judicial.

14 Q Was it an administrative hearing?

15 A Yes.

16 THE MAGISTRATE: Mr. Sadkowsky, I allowed
17 you a certain amount of leeway with this. I think
18 we are now getting too deeply into a completely
19 different matter.

20 MR. SADOWSKY: I am about ready to leave
21 it.

22 Q Did you not say in your affidavit, which
23 is marked as Exhibit B, that in connection with that
24 investigation Mr. Jhirad's passport was impounded?

25 A Yes.

A-162

2 Q What do you mean impounded?

3 A Impounded means the authority that issued
4 the passport, the chief passport officer had informed
5 (Check Amt) all the jet ports that passport was not valid, and if
6 it was presented, it should be returned, and all the
7 missions abroad, Indian Missions abroad, all the
8 Embassies abroad were also informed of this decision
9 of the Government.

10 Q Was the passport taken from him?

11 A I already explained. I was not the
12 investigating officer. Therefore I do not
13 know.

14 Q But let me ask you this, Mr. Nand.

15 Is this the passport to which you referred
16 in your affidavit?

17 A Let me see that affidavit.

18 Q Yes.

19 (Handing.)

20 A Yes, this appears to be the same passport.

21 THE MAGISTRATE: Would you mark that for
22 identification.

23 MR. SADOWSKY: I would like to offer it.

24 THE WITNESS: I would make a submission
25 here, that I did not have the serial number. That

A-163

2 was not available to me. Therefore I had not
3 mentioned it here.

4 THE MAGISTRATE: The date indicates that
5 it is same passport.

6 THE WITNESS: Yes.

7 THE MAGISTRATE: Give it to the reporter
8 and it would be marked as Exhibit C, and show it to
9 Mr. Steinberg and see if he has any objection.

10 MR. LOUIS STEINBERG: I have no objection
11 to this being received as a respondent's exhibit,
12 except that I want to call the Court's attention to
13 the fact that the passport was issued on March 23,
14 1962, and is marked "canceled".

15 MR. SADOWSKY: Yes, we know that.

16 THE MAGISTRATE: Mark it in evidence as
17 Exhibit C.

18 (Respondent's Exhibit C was received in
xx 19 evidence.)

20 THE MAGISTRATE: Let me look at this for
21 a moment.

22 MR. SADOWSKY: Yes.

23 THE MAGISTRATE: Mr. Nand, you mentioned
24 something about 1965 with respect to this passport.

25 THE WITNESS: Yes.

A-164

1 hcs

Nand-cross

146

2 THE MAGISTRATE: Where does 1965 appear
3 here on the passport?

4 THE WITNESS: Here.

5 (Indicating.)

6 THE MAGISTRATE: I see.

7 It says "Cancelled" stamped on various
8 pages.

9 Can you tell me when that was done?

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A-165

1 cpl Nand-cross 147

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4 MR. SADOWSKY: I can tell you.

3 THE WITNESS: A new passport must have

4 been issued to him.

5 MR. SADOWSKY: I will develop that.

6 THE MAGISTRATE: In any event, this passport

7 expired prior to the time he left India.

8 Proceed.

9 BY MR. SADOWSKY:

10 Q This Exhibit B for identification you

11 referred to the fact that a news passport was issued

12 to Mr. Jhirad in July, 1966; is that correct, Mr.

13 Nand?

14 A Yes.

15 Q Now, I want to ask you if this is the new

16 passport that was issued to Mr. Jhirad (handing)?

17 A Well, it appears to be the same unless it

18 is forged or something.

19 Q Does it have the same number?

20 A It has the same number.

21 Q As the one that you said was issued to

22 him?

23 A Yes. Unless it is a forged thing that

24 only the issuing authority can say.

25 It appears to be genuine as the same pass-

A-166

2 Q Now, before that, you also attended
3 meetings of the World Jewish Congress.

4 A That is so.

5 Q Now, when did you first attend a
6 meeting of a World Jewish Congress?

7 A The first time I attended a meeting of
8 the World Jewish Congress was sometime in April
9 of 1957 in London.

10 Q After April, 1957 how many meetings of
11 the World Jewish Congress did you attend?

12 A I attended again in 1959. That was
13 the plenary session of the World Jewish Congress
14 which was held in Stockholm. I think I attended
15 a council meeting in 1960 of the congress and
16 perhaps again in 1961; then again in 1966.

17 Q So that there were three or four
18 meetings before 1966 that you attended; is that
19 correct?

20 A That's correct.

21 Q Now, I call upon you to hand to his
22 Honor the letters of invitation or copies of
23 the meetings which started from 1957 to 1966 and
24 before the meeting on July 31, 1966.

25 A These documents I had left in India, and

A-167

2 understand in India they constitute separate
3 offenses.

4 MR. LOUIS STEINBERG: No, that isn't
5 what our expert even testified to.

6 One minute. I can clear it up because
7 he is here, and I will call him back.

8 THE MAGISTRATE: This is argument. If
9 he wants to argue on Indian law, he may argue.

10 Would you care to shed some light on this,
11 Mr. Mehta?

12 MR. MEHTA: While applying the Law of
13 Limitations under the United States Law, the
14 acts of embezzlement in this case have to be
15 seen under the United States Law as well. If
16 these embezzlements are examined under Indian
17 Law, there is no law of limitation. It would not
18 be right that the law of limitations of United
19 States should be applied examining the quality
20 of embezzlements in Indian law.

21 The laying of different charge sheets
22 is a matter of procedure for the convenience of
23 both the prosecution and the defense.

24 Am I clear?

25 THE MAGISTRATE: I understand the argument,

A-168

2 gerator, a 1^{1/4} cubic foot refrigerator, a 1^{1/4} cubic
3 foot freezer, an oven, silverware, - silverware for
4 two dozen; two sets of servers for 12 people.

14

5 I had dining room crockery, silverware,
6 beer mugs; I had personal clothing; my wife's clothing;
7 my children's clothing; bed linen, table linen.

8 Q Did you take all of your clothes when
9 you left India?

10 A No. I could only -- I went by air, and
11 since we were returning I just took the requisit
12 amount which you can carry by air.

13 Q Did you leave all of your other clothes
14 there?

15 A Yes, in fact, I left my establishment
16 of servants there right until the month of January
17 1967.

18 Q Did you leave any cash in India?

19 A Yes, I had some cash which was left which
20 must have been about 30 or 40 thousand rupees; I
21 left it with my sister.

22 THE MAGISTRATE: I have forgotten the
23 value of a rupee in terms of a dollar.

24 Will you give it to me?

25 MR. SADOWSKY: Well, it depends on which

2 exchange rate. Using the exchange rate at that time?

3 THE MAGISTRATE: At that time.

4 THE WITNESS: At that time it was about
5 four and a half a piece to a dollar or five a piece
6 to a dollar.

7 Q That would be about --

8 A About \$10,000.

9 Q Incidentally, you were practicing law at
10 that time?

11 A Yes, sir, very much practicing law at
12 the time.

13 Q Did you adjourn any of your cases in
14 view of the trip?

15 A Yes, when I came to know I was going,
16 in the month of June itself when most courts pro-
17 ceed on vacation, I had all my cases adjourned
18 until after the middle of October.

19 MR. SADOWSKY: I am now referring, your
20 Honor, to exhibit 104, and this is the new affidavit
21 or statement, or whatever, of Admiral Nair.

22 Q Mr. Jhirad, you previously testified
23 that you had no conversation with Admiral Nair in
24 1965.

25 MR. SADOWSKY: Once again, your Honor,

A-170

2 previous hearing that you attended the World Jewish
3 Congress in Brussels?

4 A Yes.

5 Q And it was your practice to attend those
6 meetings regularly?

7 A Yes.

8 Q Frequently?

9 A The first time I began to attend this
10 meeting was in 1957. After that I was invited, and
11 I went there almost every meeting, and I certainly
12 went in 1959.

13 I went to all the plenary meetings, and
14 in 1959 I remember there was a plenary meeting, and
15 between 1959 and 1966 there were several executive
16 committee meetings which I attended.

17 MR.SADOWSKY: I now offer in evidence a
18 letter you received from Judge Solomon.

19 THE WITNESS: Yes.

20 THE MAGISTRATE: Show it to Mr. Steinberg.

21 MR. LOUIS STEINBERG: I object to this as
22 irrelevant material and incompetent.

23 THE MAGISTRATE: Well, the objection at
24 the present time would be more simply on the basis
25 that no foundation has been laid for it. However --

A-171

2 MR. LOUIS STEINBERG: It has no bearing
3 on the issue that has been remanded, your Honor.

4 THE MAGISTRATE: Well, let's at least
5 get the foundation for the document laid.

6 BY THE MAGISTRATE:

7 Q Did you receive a letter on October of
8 1966 from Federal District Judge Solomon in Oregon?

9 A Yes.

10 Q And is this document which has been
11 offered that letter?

12 A This is that letter.

13 Q And do you recognize his signature on the
14 letter?

15 A Yes, I recognize his signature.

16 Q Is that Judge Solomon's signature?

17 A That is Judge Solomon's signature.

18 THE MAGISTRATE: Now, what do you see
19 the relevance of this letter as being, Mr. Sadowsky?

20 MR. SADOWSKY: On two issues, your Honor.

21 We are trying to establish a course of
22 conduct that for Mr. Jhirad to have left for Brussels
23 at that time of year for that particular Congress was
24 a routine and ordinary thing, coupled with the further
25 fact that this is another indication, among others,

A-172

1 slcg Jhirad-direct -cross 85

2 that he lived openly and notoriously abroad.

3 THE MAGISTRATE: For these purposes I
4 will allow the document to be admitted in evidence.

5 What letter shall we give this?

6 Well, let's call this AA.

7 (Marked Respondent's exhibit AA in
8 evidence.)

9 THE MAGISTRATE: Cross-examination. Mr.
10 Steinberg?

11 MR. LOUIS STEINBERG: Yes.

12 CROSS-EXAMINATION

13 BY MR. LOUIS STEINBERG:

14 Q Mr. Jhirad, you went to attend the World
15 Jewish Congress in Brussels?

16 A That is quite right.

17 Q How long did the Congress last?

18 A As far as I remember, it went on for
19 about 9 to 10 days, as far as my memory serves me.

20 Q But you did not go back to India?

21 A No, I did not.

22 Q Instead of that you went where?

23 A After I left Brussels I went to Geneva.

24 Q Switzerland?

25 A Switzerland, that is right.

A-173

2 did you first decide you were going to Israel?

3 THE WITNESS: About that time, about
4 January 1967.

5 THE MAGISTRATE: Once you had thought
6 about it you went fairly rapidly?

7 THE WITNESS: That is right.

8 Q But at that time you also didn't intend
9 to go back to India?

10 A Obviously. Once I decided to go to
11 Israel I made up my mind not to go back to India.

12 Q And at one point you also decided to
13 abandon your residence in Israel, is that right?

14 A That is right, I decided to come here,
15 that's right.

16 Q And you decided to come to America?

17 A That's so.

18 Q Now what happened to all of your cases?

19 A What cases?

20 Q You said you left a large number of
21 cases in India.

22 MR.SADOWSKY: He didn't say that, Mr.

23 Steinberg.

24 THE MAGISTRATE: He testified he put

25 over a certain number of cases until the fall of 1966.

A-174

2 THE WITNESS: Yes.

3 THE MAGISTRATE: What became of them?

4 THE WITNESS: I tell you, since I had
5 become a senior advocate by May 1966, in all these
6 cases I necessarily had to have a junior --

7 THE MAGISTRATE: A what?

8 THE WITNESS: A junior counsel, because
9 as a senior advocate you cannot appear in court
10 without being briefed by a junior counsel. So it
11 was very easy to tell my junior counsel, to say
12 that "You can retain the fee and handle the case."

13 Q I see. And when did you tell your junior
14 counsel to retain the cases and keep the fees and
15 handle the cases?

16 A I must have told him -- actually when
17 I had gone I told him that if I did not return in
18 time, "You can please try to get a further adjourn-
19 ment" --

20 Q You told him --

21 THE MAGISTRATE: Don't cut off the
22 answer. You haven't heard it all yet.

23 MR. LOUIS STEINBERG: All right.

24 THE MAGISTRATE: Let's hear the whole
25 answer.

A-175

2 A (Continued) I told him, "If I don't
3 come in time you might get a little adjournment
4 for a week or so so that I can handle it."

5 But when I received a letter from my
6 junior counsel that these cases had been postponed
7 by the judge himself, that the judge was unable to
8 sit until November, that was the time when I told
9 him to go ahead and to handle the cases himself.

10 Q Did you communicate with him by letter
11 or by telephone?

12 A I communicated with him by letter.

13 Q Have you got a copy of that?

14 A No, I do not have a copy of that letter.

15 Q Where is a copy of that letter?

16 A I don't have it with me.

17 Q Where is it?

18 A Possibly in Israel. This happened long
19 ago.

20 THE MAGISTRATE: What is this junior
21 counsel's name? I don't think we have ever heard
22 that.

23 THE WITNESS: Mr. Watel is the junior
24 counsel.

25

A-176

2 THE MAGISTRATE: What is his first name?

3 THE WITNESS: S. L. Watel.

4 Q What is his address?

5 A He lives in Malvianagar.

20 6 Q So that the only inkling that you gave
7 your junior counsel that you might not return was
8 that you might not return for about a week?

9 A That is right, because I had engagements
10 abroad.

11 Q You had engagements abroad?

12 A Yes. I had my clients abroad whose
13 work I was attending to.

14 Q What engagements?

15 A I had mentioned a list of the companies
16 for whom I was advising, your Honor - Regie Renault,
17 and the French group of drilling companies.

18 THE MAGISTRATE: The drilling companies?

19 THE WITNESS: Drilling companies.

20 Q These were your clients where, in the
21 United States?

22 A No, in France.

23 Q But you never did go to France, did you?

24 A Oh, yes, I visited France when I was in
25 Switzerland a number of times.

A-177

2 Q So now you went to Brussels, you went
3 to France, you went to Switzerland --

4 A To France I went for a day or so.

5 Q -- you went to Tel-Aviv?

6 A That is right.

7 Q And then you came to the United States?

8 A That is right.

9 THE MAGISTRATE: This last question has
10 been a very long one.

11 THE WITNESS: Yes.

12 MR. LOUIS STEINBERG: I know I am ex-
13 hausting your patience, and I beg you to forgive
14 me.

15 I think you have something on your mind,
16 so I will stop.

17 THE MAGISTRATE: I have something to ask:

18 BY THE MAGISTRATE:

19 Q You spoke of the fact that you attended
20 a number of World Jewish Congresses in earlier years?

21 A Yes, sir.

22 Q Did you ever take vacations in other
23 countries following those conferences?

24 A Yes.

25 Q When and where?

A-178

2 A In 1957 in England and Israel.

3 Q Where was the conference?

4 A The conference was in London.

5 Q And you stopped off in Israel on your
6 way back?

7 A Yes. I was in London itself for about
8 two or three weeks and I came -- I went to Israel.

9 Q How long did you stay in Israel?

10 A I must have been for a week or ten days.

11 Q Any other times?

12 A I used to go abroad almost every year from
13 1961.

14 Q I mean in connection with these World
15 Jewish Congresses did you take extended vacations
16 following any others?

17 A I generally used to combine my vacations
18 with them.

19 Q And you would be gone on the average for
20 how long?

21 A Well, I should say I would normally go
22 for about a month because I couldn't take more than
23 that time off when I was with Naval Headquarters.

24 Q When does the Jewish New Year begin?

25 A The Jewish New Year begins sometime in

A-179

(in English)
And the court of Shri Lalganeshwar Prasad, J.M.I.C.
State of U.P. S. E. I. Thiria
W.P. 4691.P.C.

(in English)

101

Statement of witness Shri A.B.Nathur recorded under section 164 Cr.P.C. in criminal case State Vs. E.B.Jhirad relating to HC15/66-SP/1.1/CHI'D, New Delhi.

On 3-5-66

Shri A.B.Nathur Agent, Central Bank of India, Press Area Branch, New Delhi.

(The witness stated that he would like to depose in English and as such the statement of the witness recorded in English only).

I was posted as Sub-Agent of the Central Bank of India, Ashoka Hotel Branch from 1962 to 1963. In the aforesaid branch of the aforesaid bank there was an account pertaining to the Naval Prize Fund. The above mentioned account was c/o the Judge Advocate General of the Navy, Naval Headquarters New Delhi. One Mr. E.B.Jhirad, whom I know, used to operate the above mentioned account as Judge Advocate General of Navy. Besides the above mentioned account said Mr. Jhirad was also having his personal account. The account under the name French & Group of Drilling Company was also being operated by said Mr. E.B.Jhirad.

Sometime in May 1966 I received a notice under section 94 from the authorities of C.E.I. directing me to produce certain documents. The notice is Ex.P/5 bearing endorsement in the portion encircled as 'A' thereon in my handwriting and the same also bears my dated initials. The notice Ex.P/5, as is evident from the endorsement and the seal of the bank, was received by me on 26-5-66.

After the receipt of above-mentioned notice by me said Mr. Jhirad came to my branch and met me. He told me that he wanted some over draft facility in respect of his account which I refused and told him that I had received notice Ex.P/5 from the CBI for producing documents pertaining to the account of Naval Prize Fund, which was being operated upon by said Mr. Jhirad. In view of the notice Ex.P/5 I became so cautious that after the receipt of the notice

J. Nathur
16/1/74

A-180

:-2 :-

In 1965 I did not even allowed discount facility to Mr. Shirdi. The above mentioned talk between me and Mr. Shirdi took place sometime in June 1966.

Read over and admitted to be correct.

Zokirullah 16/1/74
(LAWBAR PAKISTAN)
JULIAH LA HABIBA ISF
CLASS 5M.L.

16-1-74

Zokirullah 16/1/74
(LAWBAR PAKISTAN)
JULIAH LA HABIBA ISF CLASS 5M.L.

16-1-74

Judgescript
16/1/74

Zokirullah 16/1/74

II OI 6 8 L

JUDGE OF THE HIGH COURT
ATTESTED TO BE TRUE COPY

H.S. Khan
Signature of Magistrate

Date



Certified that the witness appeared personally in Court and his testimony was recorded before the appropriate Judicial Officer.

W.B. - Awd
Chief Judicial Magistrate, DELHI

12/2/74

No. 902 dated 12.2.74

ATTESTED

V. Daulat

(RAM LAL)
Under Secretary
Ministry of External Affairs

A-181



19/56

ORDER TO PRODUCE DOCUMENT OR ARTICLES
(SECTION 94 Cr.P.C)

DEHLI Name of S.P.B. Branch I.F. Branch
Crime No. R.C. No. 1 Year 1963 U/S 5(2) of Act 11 of 1947

From Sir C. C. Gutteridge, Inspector of Police, C.B.I., S.P.B.

Zalih House, 10, Shahjahan Road, New Delhi.

20

Copy of

Name, residence etc.

The Manager, Central Bank of India

I.F. Branch, New Delhi.

Whereas it has been made to appear to me that the production of the document/the article(s) mentioned below is necessary or desirable for the purposes of the investigation now being made into the above mentioned offence, you are hereby

(3) Ordered to produce the same before me on the 4th day of

May 1965 at time 1000 hrs (Place _____)

Office of the Superintendent of Police, CBI/S.P.B., Zalih House, Nutanika,
Shahjahan Road, New Delhi

Description of Document/ Article:-

1. Statement of account of Naval Prize Fund c/o the office of the Judge Advocate General of the Navy, Naval Head Quarters, New Delhi from the date of this account was opened till the date it was closed.
2. Names and particulars of all the persons to whom amounts have been paid out of this account, including details of pay orders or pay slips issued.
3. Details of all deposits whether by cash, by cheque or by clearing with names of drawee of the Banks and cheque numbers etc.
4. Details of interest which might have accrued on the deposits in this account during the period when it remained in the force.

Signature and designation of the investigating officer.

5. All correspondence exchanged between the Bank and the Naval Authorities regarding the opening operation and closure of the account.

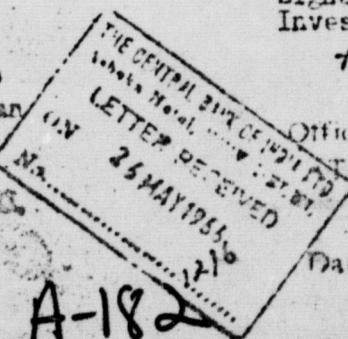
Ranjit Singh
Signature and designation of the
Investigating Officer.

Inspector of Police, CBI/S.P.B.

New Delhi
Stamp
Date

Certified that this document can be received in evidence under the Indian Evidence Act.

K. B. A. M.
Chief Judicial Magistrate, DELHI.



A-182

16. P. D. 1965
7 8 9 10 11

EF
103

From court :-
In the Court of Sh. Lokeswar Prasad
State vs E.S. Thirad
up 409 I.P.C.

P. 1.5

Statement of Shri C.L. Nijhawan Prop No Federal
Law Deptt, Kashmere Gate Delhi recorded u/s 164 Cr.P.C.
In criminal case St. Vs. E.S. Thirad in case No.
15/66 C.I.A.S I S.R.F.C.B.I.



ON S.A.

Shri C.L. Nijhawan Proprietary & General Law
Dept, Kashmere Gate, Delhi.

(The witness state that he would like to
depose in English and as such the statement of the
witness recorded in English only)

I am the prop reitor of the above mentioned
concern dealing in Law Books since 1937-38.

I know Mr. E.S. Thirad ex. Judge Advocate General of
Navy who was my customer ~~for a pretty long time~~ and was introduced
to me by one Mr. Dalal since ^{earlier} said Mr. Dalal
who introduced Mr. Thirad to me was an Advocate of
Bombay who was my customer for pretty long time.
In June 1966 said Mr. Thirad came to me and expressed
desire that he wanted to sell his law library,
consisting of many sets and text books. He also
informed me that he wanted to dispose of his furniture
and other house hold goods incuding his air condi-
tioner and refrigerator. Said Mr. Thirad informed
me that as he wanted to leave the country and
therefore he was disposing of the above mentioned
law books and his house hold effects.

Thereafter on 21st of June, 1966 said
Mr. Thirad showed me two sets of books and sold

A-183

7 8 9 10 11

and sold those sets of books to me and in token of his having received the consideration in cash from me receipts Ex.P/6 and Ex.P/7 were prepared. On receipts Ex.P/6 and P/7 in the portion encircled as A ~~the~~ wife of said Mr. Jhirad signed in my presence. Mr. Jhirad attested both the above mentioned receipts under his signature in the portion encircled as B ~~the~~ witness.

The details of the books sold by Mr. Jhirad to me have been mentioned in receipt Ex.P/6 and P/7. While disposing of the books mentioned in Ex.P/6 and P/7 said Mr. Jhirad informed me that he was the sole owner of those books and had full rights to dispose them off.

Thereafter, after about 2 or 3 days i.e. on 1st July, 1966 said Mr. Jhirad again came to me and sold books worth Rs.550/- and in consideration of his having received the consideration ~~he~~ executed receipt Ex.P/8 in my presence. The receipt Ex.P/8 was written and signed by said Shri Jhirad in my presence. Thereafter on 4th July said Mr. Jhirad sold me books worth Rs.5300/- and in token of his having received a consideration from me executed receipt which is Ex.P/9. The receipt Ex.P/9 was written and signed by said Mr. Jhirad in my presence. The articles and books sold by said Mr. Jhirad, including the air conditioner and the television have been mentioned in receipt Ex.P/9. Again on 9th July, 1966 said Mr. Jhirad sold books worth Rs. 4300/- to me and receipt Ex.P/10 was signed by said ~~she~~ the wife of said Shri Jhirad in the portion encircled as A ~~the~~ in my presence and said Shri Jhirad attested the same under his signature in the portion encircled as B the witness. After disposing of the above mentioned books said Shri Jhirad gave

ATTESTED
N.S. Bhatia
Date: 18/7/66



A-184

3

7 8 9 10 11

3

informed me that he was the sole owner of the books in question. Again on 16th July said Mr. Jhirad sold books worth Rs.3400/- to me and in token of his having received the consideration executed receipt Ex.P/11. which is in his own handwriting bearing his signatures.

All the above mentioned amounts were paid by me in cash ^{last} to Shri Jhirad at his request. The articles & books details of which have been mentioned in the above mentioned receipts were purchased by me on behalf of the aforesaid firm and the same were duly accounted for in the books of accounts of the above mentioned firm. ~~which I have brought today along with my for the perusal of the court~~ Certified & true extracts of the relevant entries in the Books of account ~~Ex. P.12 and Ex. P.13 (Originals of Ex. P.12 and P.13 sent and returned)~~

R.O.M.C

Lokshak
(Lok Shiwar Pressed)

T. L.I.C. 13.1.74

To her/him
(Lok Shiwar Pressed)

J.H.C



NOTED, REC'D AND ATTESTED
Under Secretary
Ministry of External Affairs

(RAM LAL)

Under Secretary

Ministry of External Affairs

ATTESTED
J. H. C. COY.

M. B. Bhattacharya
12.2.74

Signature of Examiner

Date



Lokshak
S. H. C.
18/1/74

A-185

Certified that the witness appeared personally in Court and his testimony was recorded in the Court.

I certify that the above statement is true
on my signature and on my dictation

State v/s. S.E. Thirid Ws 4091.P.C.

Extract of Cash Book for the year 1966-67 of M/s Federal Law
Depot, Kashmere Gate, Delhi-6, showing the payments to Mr. Jhira
Jhira and H.E.Jhira.

Page No.	Date.	Particulars.	Payments side	
			Polic.	Cash.
38.	21.6.66	Supplier A/c to Mrs. Said Jhira cost of S.H. Books of B.L.B & Law reports (English)	61	9,350.00
40.	2.7.66	To S.Jhira, cost of S.H. Digest/4. Sets etc.	62	550.00
41.	4.7.66	To S.Jhira cost of S.H. Books	62	3,065.00
	-	Air Conditioner. 83 Miscellaneous A/c to S.Jhira cost of S.H. Machine.	62	2,135.00
	-	Furniture Account. 82 To S.Jhira cost of W/Cases.	62	600.00
43.	9.7.66	To Smt Saidha Jhira 82 cost of S.H. Books 1914-66.	62	4800.00
46.	13.7.66	Supplier Account 62 To S.Jhira cost of S.H. Books.	62	3,600.00

No. 903, dated 12/12/74
ATTESTED

S. J. Gaurav
C. L. M. Hanby
Secretary, Federal Law Depot
Kashmere Gate

R. 12 Number
(RAM LAL)
Under Secretary
Ministry of External Affairs

J 18(1) 11

Office of the Chief Judicial Magistrate, DELHI
ATTESTED TO BE TRUE COPY

H.R. 12-2-88
Signature of Examiner

Date

Certified that this document can
be received in evidence under the
Evidence Act.

1-15-1988
Chief Judicial Magistrate, DELHI

A-186

Court of Mr. Lokeshwar
State V.S.E. & dated 4/5/69. P.C.
Extract of Ledger for the year 1968-69 of M/s Federal Law Depot
Kushnara Gate, Delhi-6, showing the purchases made from Mr. Saita
Thirad and E.R.Thirad.

Page No.	Date.	Particulars.	Page No.	Debit.
----------	-------	--------------	----------	--------

Supplier Account.

61.	28-6-68	Saita Thirad, New Delhi.	38	9,350.00
62.	1-7-68	-do-	40	550.00
62.	4-7-68	-do-	41	3065.00
62.	9-7-68	-do-	43	4800.00
62.	18-7-68	E.R.Thirad, New Delhi.	46	3400.00

Air conditioned Machine Account.

83.	4-7-68	To S.Jhirad, N.Delhi.	41	2135.00
-----	--------	-----------------------	----	---------

Furniture Account.

82.	4-7-68	To S.Jhirad, N.Delhi.	41	600.00
-----	--------	-----------------------	----	--------

TRUE COPY

(C.L. NIJHAWAN)
Proprietor, Federal Law Depot
Kushnara Gate,
Delhi-6.

No. 903, 4th Main, 2nd Floor
ATTESTED

✓
RAM BAL
Under Secretary
Ministry of External Affairs

ATTESTED TO BE TRUE COPY

Signature of Examiner

Identified that this document can be
considered as evidence under the Indian
Evidence Act.

Chancery Seal, DELHI

A-187

From court -

In the court of Sh. Lakshman Prasad O.M.C.
State vs E. S. Thirid
MS 4091.P.C.

Delhi

Recd with thanks for sum Rs 34.00/-
(Refund from previous account) in
order from Federal Law Deptt
Delhi Sale Diller by the sum
of the following in full settlement of this
account.

U.S. Lawyer and Agents L.Ed.
Vol 1-100 and 2nd Ed. 1-612.

Commonwealth Law Reports

9/11

8/11/66

18/1/74

Certified that this document can be
received in evidence under the Indian
Evidence Act.

1-12-1974
Chief Judicial Magistrate, DELHI,

Office of the Chief Judicial Magistrate,
ATTESTED TO BE TRUE COPY

M. Phadnis
Signature of Examiner
12-2-74

A-188

Court of Sh. Latacharan Prasad T.M.J.C.
State vs E.S. Thind
W.S. 409 I.P.C.

Delhi

Sold to the Federal Law Depot, Kashmere Gate,
Delhi-6 one complete set of All India Reporter
from 1914 to 1964 both years inclusive for
Rs. 4,800/- (Rupees four thousand eight hundred only)
received in cash through Shri C.L. Nijhawan, proprie-
tor of the said firm, in full and final settlement
of this transaction.

Abu
S. Jhawar

Sanda Jhawar

14. Taen Murti Lane,
New Delhi.
9/7/1956



Erf 10
No. 905, dt. 12.2.74
ATTESTED
J. M. Mauler
(S. M. M.)
Junior Secretary
Ministry of External Affairs



Office of the Chief Judicial Magistrate, Delhi
ATTESTED TO BE TRUE COPY

N.S. Roshan
Signature of



Certified that this document can be
received in evidence under the Indian
Evidence Act.

Chief Judicial Magistrate, DELHI,

12/2/74

A-189

the court of Mr. Lokeshwar Prasad J.A.J.C. with
State vs E. & T. Third W. 409, I.P.C.

Receiv'd with thanks from Federal Law

Amount Rs. One Lakh Rupees Five Thousand Only
(Rupees Five Thousand Only), by the power

to the following:

(1)	Digital + Long Digit	Rs 1800
(2)	Muslin books	923
(3)	6 book cases 1" x 3"	600
(4)	Art Candelabra	2135
(5)	Spiral C. Repub	342
Total. .		<u>Rs 5800</u>



Ex- P. 9
Date 11/1/74
Signature Ex-S. Khan
4/2/66.
J 18/1/74

Officer of the Chief Judicial Magistrate, Del.
ATTESTED TO BE TRUE

Date

N.S. Kohli
Signature of Domanee
12-2-74

Certified that this document can be
received in evidence under the Indian
Evidence Act.

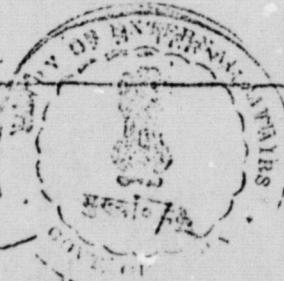
In Ps. N.S. Kohli
Chief Judicial Magistrate, DELHI,

12-2-74

NSA/AS/2012/234
TTH/SHD

Ram Lal

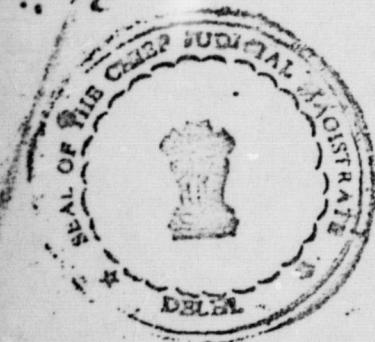
(RAM LAL)
Under Secretary
Ministry of External Affairs



A-190

Court of Sh. L. Nijhawan Proprietor J.M.L.C.
State vs S. Chaudhary, No. 409 I.P.C.

Sold to the Federal Law Depot, Cashmere Gate,
Delhi-6 one set of Law Reports (English) containing
Chancery Division, Kings Bench Division, Probate
and Appeal Cases and statutes with about 45 volumes
missing from 1365 to 1964 for Rs. 8,700/- (Rupees
eight thousand seven hundred) received in cash
through Shri C.L.Nijhawan, Proprietor of the said
firm in full and final settlement of this transac-
tion. I am the owner of the books and have the full
rights to sell the same.



"A"
Sandeep Kumar
14, Teen Murti Lane,
New Delhi.
28/6/1966



Office of the Chief Judicial Magistrate, Delhi
ATTESTED TO BE TRUE COPY

N.S. Khan
12/2/77

Signature of Examiner

Date

Certified that this document can be
received in evidence under the Indian
Evidence Act.

Chief Judicial Magistrate, DELHI,

12/2/77

No. 299, dated 12-2-77
EVIDENCED



(RAM LAL)
Under Secretary
Ministry of External Affairs

A-191

out of the collection
 State VTS e. & owned up 4091.
 and from Federal Govt Dept 16th June 7
 Rs 550/- (Rupees Five hundred and fifty) by
 S/o power? (a) 50 year Digit. (14 yrs). A/c to
 Mysore. and 1958-1960) r. 20th 7 cur 1 cent
 to V.S. + G.M. Shirts judicial Decline.
 our expense
 Shirts.

S. S. Jha
 17/66.

E.P.D
 E.G.M.C
 18/174

Office of the Chief Judicial Magistrate,
 ATTESTED TO BE TRUE COPY

115 Phooli
 Signature of

Date

12/2/74
 ATTESTED

(RAM LAL)
 Under Secretary
 Ministry of External Affairs

Day 01 Month 12 Year 1974
 David T. Schneider

Certified that this document can be
 received in evidence under the Indian
 Evidence Act.

Chief Judicial Magistrate, DELHI



Charge d' Affaires, ad interim of the United States of America.

A-192

In court of Sh. Lakshman Prasad, T.N.J.C., Delhi
State vs S. S. Hirad
w/c 4091.P.C.

Sold to the Federal Law Depot, Kashmere Gate,
Delhi-6 one set of Bombay Law Reporter (Vol. I to 63)
with some missing volumes for Rs. 650/- (Rupees six
hundred and fifty) only received in cash through
Shri C.L. Nijhawan, proprietor of the said firm, in
full and final settlement of this transaction. I am
the owner of the books and I have full rights to sell
the same.



"B"

M. L. Nijhawan

F. T. G.

13

14, Teen Marti Lane,
New Delhi-11
28/6/1966

No. 648-A-12-274
ATTESTED

Ram Lal

(RAM LAL)
Under Secretary
Ministry of External Affairs



ATTESTED TO BE TRUE COPY

Certified that this document can be
produced in evidence under the Indian
Evidence Act.

14/3/1971
Chief Judicial Magistrate, DELHI
12/12/71

Date
5

14/3/1971
Signature of Examiner



A-193

Dm

State Vs E.E.Jhirad
W.S.4071.P.C.

Statement of witness Shri K.N.Nair in criminal case
State Vs. E.E.Jhirad relating to No. 15/66-SPE-CBI
CIA'I', New Delhi, recorded under section 164 Cr.P.C.

on S.A.

Shri K.N.Nair S/o Shri Keshav Pillai aged 58 years
profession private service resident of Madras.

(The witness submits that he would like to depose in
English and as such the statement of the witness recorded
in English only).

In June 1965 I was posted in the Naval Headquarters
at New Delhi as Chief of Personnel, holding the rank of Rear-
Admiral. I was working in the same capacity at New Delhi
till July 1967. I know Mr. E.E.Jhirad who during that
period was Judge Advocate General of the Navy, but at that
time in 1965 he was on long leave.

The distribution of Naval Prize money was being
handled by said E.E.Jhirad in his capacity as Judge
Advocate General.

Towards the end of November 1965 I received a
complaint from one John an Ex-Sailor of the Royal Indian
Navy, saying that the prize money due to him had not been
paid to him. Thereupon I made enquiries firstly from the
Naval Law Directorate and subsequently from Mr. said Mr.
E.E.Jhirad himself. I enquired from Mr. Jhirad whether
he had paid the prize money due to said Mr. John. In reply
to my query said Mr. Jhirad informed me that
the distribution of Naval Prize money was all completed.
I then wanted Mr. Jhirad to show me the list of those
persons to whom such payments had been made including
documents connected with such payments. Thereupon said
Mr. Jhirad made a surprising statement that the records
in question, which I had asked him to produce, had been.

S.M.C
15/1/74

W.Rai

15.1.74

A-194

-2:-

destroyed by him in 1964. On that I made a report to the Chief of Naval Staff apprising him of the factual position. My report regarding the same, submitted by me to the then Chief of the Naval Staff is Ex-P/1 bearing my signatures in the portion circled as 'A' thereon. The report Ex-P/1 was typed out under my dictation and I signed the same after going through the contents of the same correctly and faithfully in the normal discharge of my official duties. The then Chief of the Naval Staff on receipt of my above mentioned report discussed the matter with the then Defence Minister to the Govt. of India and it was finally decided to refer the matter for further investigation to the Special Police Establishment. According to the instructions of the Chief of the Naval Staff I send a note to the Dy. Secretary (Vigilance) in the Ministry of Defence for pursuing the matter further in the direction of handing over the same to the authorities of Special Police Establishment. On the above point note which was submitted by me to the Dy. Secretary (Vigilance) is as Ex-P/2 bearing my signatures in the portion and circled as 'A' thereon. The note ExP/2 was typed out under my dictation and I signed the same correctly and faithfully in the normal discharge of my official duties.

This I subsequently came to know that the case was referred to the Special Police Establishment for further investigation in the matter.

During the course of the investigation the SPB asked us through the Ministry of Defence Govt. of India to hand over the relevant documents to them for the purpose of investigating the matter further. Thereupon whatever papers, files, document were available in with us, we handed over the same to the authorities of S.P.E. The S.P.E. were not satisfied with those documents and wanted the vital documents, such as receipts and accounts, connected with the distribution



15-1-74
R.D.K.
ATTENDANT

A-195

-3:-

of Naval Prize Money. As in the Naval Headquarters no more records were available and as such Mr. Sen Gupta the then Dy. Secretary (Vig) called a meeting to discuss how best the documents required by the S.P.M. could be got hold of. The meeting called by said Shri Sen Gupta was not attended by me but was attended by Commander Mr. H.S.I. Swamy on behalf of the Naval Headquarters. Afterwards said Mr. Swamy informed me of the decision taken in the aforesaid meeting. The decision was to search all the papers in the Naval Law Directorate and to also question any body who was likely to know about the distribution of Prize Money. In the light of the above decision I myself called said Mr. Jhirad and questioned him again in order to find out from him the whereabouts of the documents in question. Said Mr. Jhirad on my interrogation told me again that the complete records in question had already been destroyed by him personally. He also told me that the account of the Naval Prize Money was kept in the Ashoka Hotel Branch of a Bank. I told Mr. Jhirad that it was in his own interest to produce any record which he had in his possession as the S.I.E. was investigating the matter. He again stated that he was unable to produce any records. This conversation between myself and said Mr. Jhirad took place sometime in June 1966. Thereafter verysoon I came to know that said Mr. Jhirad had left the country.

Read over and admitted to be correct.



Office of the Chief Judicial Magistrate, Delhi.
ATTESTED TO BE TRUE COPY

Date

N.S. Prasad
Signature of Examiner
12-2-74

A-196



RAM LAL
Under Secretary
Ministry of External Affairs

NOTES AND
ATTESTED

Manbir

Sd/-Lokeswar Prasad
(Lokeswar Prasad) 15/1/74
JUDICIAL MAGISTRATE
1ST CLASS DELHI
15-1-74

Certified that the above statement is recorded
in my presence and on my dictation.

Sd/-Lokeswar Prasad
(Lokeswar Prasad) 15/1/74
JUDICIAL MAGISTRATE 1ST CLASS
D.L.I.

15-1-1974

Certified that the above statement is recorded
in my presence and on my dictation.

Sd/-Lokeswar Prasad
(Lokeswar Prasad) 15/1/74
J.J.I.C

Certified that the above statement is recorded
in my presence and on my dictation.

Certified that the witness appeared
personally in Court and his testimony was
recorded before the appropriate Judicial
Officer.

16-13-Aud C 12-2-74
Chief Judicial Magistrate, DELHI

Air Vice CHIEF OF PERSONNEL

A.F.C.

DISTRIBUTION OF NAVAL PRIZE MONEY

105

On receipt of a letter from an ex-sailor of the Royal Indian Navy requesting that he be paid his share of the Naval Prize Money, the C.H.S. wanted me to look into the matter and see if any Prize Money was due to him.

Dg

2. I was aware that the distribution of the Prize Money was being handled by the Judge Advocate General's Directorate in Naval Headquarters. On inquiry from them I was shown a note signed by Mr. Jhirad, the JAG (now on leave on half pay) stating that the distribution of Prize Money has been completed and the amounts have been fully utilised. I, therefore, wanted to be shown all the papers regarding distribution of Prize Money such as list of recipients, amounts paid, receipts etc. I was told that no records were available. On this I questioned Mr. Jhirad and Mr. Sharma the Deputy JAG who were handling this case. The following facts have come to light which I am reporting to C.N.S. for whatever action he considers fit.

3. The total amount of Prize Money due to the R.I.N. and the R.I.A.F. was paid by the Admiralty to the Indian High Commission in the U.K. The Government of India re-allocated this amount as follows:-

- (a) (i) Prize Money for distribution to ex-RIN personnel in U.K. ... £. 10,675.00
- (ii) Prize Money for distribution to Naval personnel in India ... £. 1,48,025.19.7.
- (b) Grant to RIAF Welfare Fund ... £. 49,533.00
- (c) Retained by Govt. of India... £ 1,00,216.19.5

Of the above amounts we are concerned with item (a)(ii) which amounts to nearly 13 lakhs of rupees. This amount was transferred to the CDA (N) by the Indian High Commission in London in October, 1958. The Government of India issued a letter No. NL/6601/3126/SO II/D(N-I) dated 3rd October, 1958 authorising the CDA (N) to issue a cheque for this amount to any non-public fund designated by the Chief of the Naval Staff. The Government letter had also stipulated that this money would be subjected to accounting, audit etc. on the lines similar to those adopted in respect of other non-public funds. Naval Headquarters vide their letter No. NL/6601 dt. 25 Nov '58 instructed CDA (N) to make out the cheque to a fund designated Naval Prize Fund and to forward the cheque by name to Vice-Admiral R.D. Katari, Chief of the Naval Staff. Existing Naval Headquarters files do not contain any more references to these transactions and the information given in the following paragraphs has been gleaned by questioning Mr. Jhirad and Mr. Sharma.

4. A cheque for an amount just over Rs. 18 lakhs was received from the CDA (N) and was credited to the Naval Prize Fund account in the Central Bank of India, New Delhi. Naval Headquarters had already prepared lists of officers and sailors who were eligible for a share for this Prize Money. The money was accordingly distributed both by cheque and by money order, the smaller amounts being sent by money order. The cheques were signed both by Mr. Jhirad and by Mr. Sharma. The accounts were never subjected to audit. According to Mr. Jhirad the money

P.T.O.

A-197

cts and cheque counterfoils etc. were
by him in 1964 as he felt that they would
be required.

To put the matter in a nut-shell there are
accounts available to show what has happened to
his Rs. 18/- lakhs.

K
Secy/CNS

MRK
C. O. P.
10.11.65

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REGISTRAR, DELHI
ATTESTED TO BE TRUE COPY

MRK
Signature of Registrar
12.2.65

Date

Signature of Entitled.

Certified that this document can be
received in evidence under the Indian
Evidence Act.

Mr. A. N. S. D.
Chief Judicial Magistrate, DELHI,
12/12/65



No. 901 - 12-12-65
ATTESTED

J. Anand

(RAM LAL)
Under Secretary
Ministry of External Affairs

CONFIDENTIAL

A-198

NAVAL HEADQUARTERS

106

The S.P.E. conducted some investigations into the affairs of Shri E.E. Jhirad, Judge Advocate General of the Navy. As a result certain charges have been levelled against him and he has been given the option to proceed on leave from 23rd July, 1964. He is on leave on half pay from 1st December, 1964.

2. It is understood that Mr. Jhirad has spent large sums amounting to several lakhs of rupees in speculation on stocks and shares. When questioned about the source of his income, he has mentioned that his private practice at the Supreme Court was the main source of his income and it is from this source that he got money for investing in stocks and shares.

3. Recently while looking into the matter of distribution of Prize Money to officers and sailors who saw active service in World War II, it came to light that no proper accounts were maintained for this distribution. Mr. Jhirad was incharge of the distribution of the Prize Money.

4. A statement of the case regarding the Prize Money is placed at enclosure 1-A. The matter was informally discussed by the Chief of the Naval Staff with the Defence Minister. The Defence Minister has desired that this case also should be handed over for investigation by the S.P.E. It is requested that the case may be dealt with accordingly.

-2-
Encl. P.

D.S. (Viz.)
(Shri B.J. Sengupta)

16/2/64
M.R. HAIR
(M.R. HAIR)
REAR ADMIRAL
CHIEF OF PERSONNEL.
16 February, 1964.

Officer in charge of the Court of Magistrate, New Delhi
ATTESTED TO BE TRUE COPY

Date

16/2/64
Signature of Examiner.

This document is to be registered, etc.,
arrived in evidence under the Indian
Evidence Act.

Chief Judicial Magistrate, DELHI

16/2/64

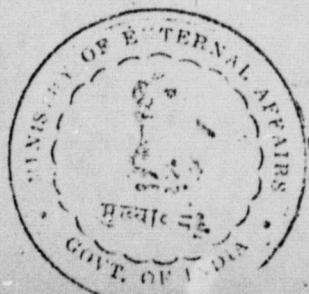
No. 97-1964-14
ATTESTED

Ram Lal

(RAM LAL)

Secretary
Ministry of External Affairs

A-199



Court
In the Court of Sh. Lokeshwar Prasad J. M.J.C. N.W.H.
Before the E.C.C. Tribunal
of 409 I.P.C.

Statement of witness Shri M.S.I. Swamy, recorded
under section 164 Cr.P.C. in criminal case State
Vs. E.E.Jhirad, relating to S.C.No.15/66-CPC-CI-
CIA'I, New Delhi.

On S.A.C.

Commander M.S.I. Swamy at present Assistant
Director N.C.C. Ford St. George Madras.

(The witness states that he would like to depose
in English and as such the statement of the witness
recorded in English only).

In October 1966 I was posted as Dy. Director
Personnel Services(Discipline) in the Naval Headquarters
situated at New Delhi. At that time Admiral K.N.Nair
was working as Chief of the Personnel in the Naval
Headquarters.

May 4

Sometime in June 1966 I attended a meeting which
was convened by the Dy. Secretary, Ministry of Defence
Govt. of India to decide as to how best the records
and accounts pertaining to the distribution of Naval Prize
Money could be located and produced before the authorities
of the S.P.E. I attended the said meeting on behalf of
Naval Headquarters. In the aforesaid meeting it was decided
to search all the papers in the office of the Naval Law
Directorate and to enquire from each and every one in the
Naval Law Directorate, likely to have any knowledge about
the said documents, so that the same could be produced
before the authorities of S.P.E. for carrying on further
investigation. I came back to the Naval Headquarters
after attending the aforesaid meeting and conveyed the
decision taken in the meeting to said Mr. Nair for
taking necessary further action in the matter.

A200

:-2 :-

I also searched the office of the Naval Law Directorate in order to search out the documents and the records in question under orders from the Chief of the Navy Staff. I also made enquiries from the staff working there including Mr. E.E.Jhirad. Said Mr. E.E.Jhirad was the Judge Advocate General Naval Headquarters but at that time he was on leave. During my conversation with him he give me to understand that no records relating to the Prize Money or accounts pertaining thereto, were available. He also informed me that such papers had already been destroyed. During my conversation I also mentioned to him that since the question involved large sum of money and documents connected with financial matters should not have been destroyed in such manner. I also stated to Mr. Jhirad that the records in question were needed by the authorities of the S.P.E. who were dealing with the investigation of the case. Thereafter in the end of June or July 1966 I came to know that said Mr. Jhirad had left the country.

Read over and admitted to be correct.

Ministry of External Affairs



IT IS SO
ADMITTED
N. A. G. J. 1966-74

2

Lokeshwar Prasad
(LOKESHWAR PRASAD)
JUDICIAL MAGISTRATE 1ST
CLASS, DELHI
15-1-74

Harrison
15/1/74

Lokeshwar Prasad
(Lokeshwar Prasad)
JUDICIAL MAGISTRATE 1ST CLASS
DEHLI
15-1-74



Office of the Chief Judicial Magistrate, Delhi
ATTESTED TO BE TRUE COPY.

Date

A-200

Signature of Examiner

Certified that the witness appeared personally in Court and his testimony was recorded before the appropriate Judicial Officer.

15-1-74 15-1-74

to be addressed to
of the Naval Staff
no. 7719/III

NAVAL HEADQUARTERS,
new delhi 11
17 August 1967

The Commandant,
National Defence College,
6, Tees January Marg,
New Delhi.

ISSUE OF A PASSPORT TO SHRI E.E. JHIRAD.
J.A.G. (NAVY)

I have under consideration the "no objection" certificate issued in June 1966 by Captain Charanjit Mehta, Indian Navy, the then Director of Civilian Personnel, to Shri E.E. Jhirad, the then Judge Advocate General of the Navy who was then on long leave, for his visit to Brussels to attend the World Jewish Conference. The "no objection" certificate enabled Shri Jhirad to obtain a passport and leave India while investigation of certain charges made against him was in progress.

2. Although Captain Mehta did not suspect that Shri Jhirad's intentions were mala fide and informed his superior authority of the action taken by him, the issue of the certificate, without obtaining prior approval in writing, particularly in view of any enquiry pending against him was nonetheless an error of judgement on the part of Captain Mehta.

3. Captain Charanjit Mehta who was responsible for an erroneous assessment of the facts in this case, is to be informed that he has incurred my displeasure.



Certified True Copy.

sd/

A.K. Chatterji
VICE ADMIRAL

13 MAR 1973
Gated, New Delhi
ATTESTED

ANUJ KUMAR
(FRAMOD KUMAR)
Deputy Secretary
Ministry of External Affairs

J. M. Bhattacharya
Captain I.N.

Naval Secretary

11 March 73.

A-202

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

X

ELIJAH EPHRAIM JIHAD,

Petitioner. 72 Civ. 4026

-against-

AFFIDAVIT

ANTHONY R. MARASCO, United States
Marshal, Southern District of New
York.

Respondent.

X

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

JETHA NAND, being duly sworn, deposes and says:

I am the Deputy Superintendent of Police, Central
Bureau of Investigation (hereinafter "CBI"), New Delhi, India.
As such, I am fully familiar with the facts and circumstances
regarding the investigation for subsequent criminal proceedings
instituted against the respondent herein, inasmuch as I was
personally in charge of the investigation.

A question has been raised as to whether or not
the respondent was a fugitive from India and as to the efforts
of the Indian Government to secure his extradition. As has
been brought out, the last act of embezzlement by the respondent
for which he was charged was committed on September 27, 1961.
By reason of the destruction of the books and records relating
to the fund administered by the respondent, these acts did not

A-203

come to the attention of the authorities until early 1966 when an official inquiry was commenced on February 19, 1966.

A Passport had originally been issued to the respondent on March 28, 1962, which was valid until March 27, 1965. As the result of another investigation being conducted against the respondent, this passport was impounded in September, 1964.

In view of the instant case registered against respondent on July 2, 1966, the Central Bureau of Investigation again approached Ministry of External Affairs to issue immediate instructions to all concerned authorities not to extend passport facilities to Mr. Jhirad till the final disposition of the investigation presently being conducted. This was done to insure that Jhirad would not attempt to escape any subsequent proceedings which might arise out of my investigation. A request was also made by the Central Bureau of Investigation to the Ministry of External Affairs to cancel the orders already issued for granting passport facilities to Jhirad. This was done.

In the meantime, on July 26, 1966, Mr. Jhirad accompanied by his wife and three minor children, left India by Air France flight bound for Paris, on the strength of new passport No. I-361687 issued to him in July, 1966.

As the investigation neared its conclusion, steps were taken at the diplomatic level to seek extradition of Mr. Jhirad.

A-204

..
.. who was reported to be in Switzerland, by letter dated October 30.
1967. The Chief Passport Officer and Deputy Secretary,
Ministry of External Affairs, wrote to Ministry of Defense as
follows:

"We are informed by our Embassy in Washington
that E.E. Jhirad has approached the U.S.
Consulate General in Zurich for immigration
facilities to U.S.A. According to State
Department, Jhirad qualifies for immigration
under their laws. Our Embassy has informed
the State Department that they should not consider
Jhirad's request for immigration facilities as
he is needed in India for alleged misappropriation
of large sums of money by him.....We
have been informed by our Embassy in Berne that
in all probability, Jhirad has taken out a
Pakistan Passport as he has applied for immi-
gration in U.S.A. under Pakistan quota for immi-
grants.....Our Embassy is prepared to try
again to obtain Jhirad's extradition and for
that purpose they would need the warrant of
arrest of Jhirad on criminal charges and other
relevant particulars and documents, as required
under Swiss Extradition Law and Extradition Treaty
between the Swiss Government and Great Britain."

In another letter dated November 3, 1967, the Ministry of External Affairs informed the Ministry of Defense that according to the Indian Embassy in Washington, the State Department required evidence to show that Jhirad has been criminally prosecuted in India before they consider our request not to allow immigration facilities to him.

Copies of the above communications were then forwarded by the Ministry of Defense to the Central Bureau of Investigation and the facts of the case with the result of the investigation, were presented to a Magistrate at Delhi who issued a warrant of arrest of Mr Jhirad on November 7, 1967.

A copy of the warrant of arrest along with a note showing facts of the case, was thereupon sent by the Central Bureau of Investigation to the Ministry of External Affairs on November 8, 1967, with a request that the Indian Embassy in Washington be apprised of the situation so that the case against Jhirad could be explained to U.S. immigration authorities to the end that they may be allowed to immigrate to the U.S.

As regards attempted extradition of Jhirad from Switzerland, it was mentioned in the same letter that the Indian Embassy at Berne also be informed that a warrant of arrest had been obtained and that documents as required under the Extradition Treaty will be sent in due course.

On November 29, 1967, Central Bureau of Investigation sent another detailed note regarding further progress in the case to the Ministry of External Affairs and requested

the Ministry to pass on the note to Indian Embassy at Berne and Washington for their information.

In December, 1967, assistance of INTERPOL was sought by CBI to locate Jhirad. By letter dated June 5, 1968, the Ministry of External Affairs informed the CBI as follows:

"The Swiss Government have now confirmed that the Anglo-Swiss Extradition Treaty of November 26, 1880 applies to the relations between Switzerland and India. Action for the extradition of Jhirad can, therefore, be initiated no....."

On July 30, 1968, the Ministry of External Affairs was requested to make a copy of the Anglo-Swiss Treaty available to us to examine the nature of offenses covered by the Treaty.

On August 8, 1968, CBI requested Ministry of External Affairs to ascertain through our Embassy in Berne, the address of Jhirad in Switzerland, so that it may be brought to the notice of the court, in connection with proceedings for extraditing Jhirad.

On March 14, 1969, Director, CBI, addressed a letter to the Foreign Secretary, Ministry of External Affairs, informing him about the facts of the case against Jhirad and also that extradition proceedings against Jhirad were held up for lack of information regarding the present whereabouts of Jhirad. The Director also mentioned in his letter that CBI

had moved I.C.P.O., Paris, and N.C.B., United States, in this regard as early as December, 1967. The Director further requested the Foreign Secretary to issue necessary instructions to all Indian Embassies to make special efforts to ascertain the whereabouts of the fugitive.

In April, 1969, the following message from N.C.B. Switzerland was received:

"We would inform you that the searches made on the whole of Swiss territory have not yielded any trace of the subject till today. But searches shall be continued and we shall not fail to inform you of the new development."

By letter dated 11th April, 1969, The General Secretariat of International Criminal Police Organization-INTERPOL, France, asked for information and details about Jhirad and the crime committed by him, for issuing International Wanted Notice. Particulars were sent to INTERPOL.

In April, 1969, information was received that Mr. Jhirad was in Israel and accordingly N.C.B., Israel, were approached.

The same month (April, 1969), on receipt of six communications from Indian Embassy at Washington, the following documents regarding Jhirad were sent through Ministry of External Affairs:

1. Copy of Summary of the case.
2. Statement of Personal particulars of Jhirad.
3. Photostat copy of warrant of arrest.

On May 1, 1969, CBI informed Ministry of External Affairs that according to I.C.P.O. (INTERPOL), Paris, Jhirad had been located in Israel and I.C.P.O., Paris, had been requested to approach INTERPOL, Tel Aviv, to keep a watch over Jhirad's movements and inform us immediately of any change in Jhirad's present address.

The ministry was also advised that even without an Extradition Treaty with Israel, a request for extradition could be entertained and the Ministry was, therefore, requested to consider what other diplomatic action was possible.

In June, 1969, a report of N.C.B., United States, dated June 3, 1969, was received that there was no record of Jhirad ever having entered the United States. Simultaneously, N.C.B., Israel, under their letter dated June 8, 1969, stated that:

"Please be advised that in the absence of an Extradition Treaty between Israel and India, we are unable to initiate any restrictive steps against Jhirad."

In June, 1970, information was received through the High Commissioner for India in London, that Mrs. Jhirad was living at No. 2, Anson Close, Lodge Park, Corby, Northants, U.K., and that Mr. Jhirad occasionally visited that place. CBI, therefore, approached Ministry of External Affairs to examine the possibility of getting Mr. Jhirad extradited from U.K.

On June 3, 1970, Ministry of External Affairs informed CBI that the matter regarding extradition of Jhirad from

Israel was still under consideration and that a further communication would follow.

On July 8, 1970, Ministry of External Affairs asked for particulars and documents for extraditing Jhirad from U.K.

At about this time the INTERPOL Division of CBI intimated that there was no fresh information about Jhirad.

On January 3, 1972, Ministry of External Affairs informed CBI that:

"It is regretted that no action can be taken to have Mr. E.E. Jhirad extradited from Israel, as we do not have any diplomatic relations with the Government of Israel. Further, our extradition laws have not been extended to that country."

By letter dated January 13, 1972 N.C.B., Washington, advised that Jhirad had entered the U.S. on June 2, 1971, and was staying in Maryland and also asking whether Jhirad was still wanted in India. Upon informing N.C.B., Washington, that Jhirad was still required to stand trial in India, necessary evidence against Jhirad was produced before a Magistrate in New Delhi and extradition warrants were obtained, leading to the present proceedings being instituted in the United States.

It is clear from the foregoing chronology of events that respondent is a fugitive from the justice of India and that diligent efforts have been continuously made to effect his return to that country to answer the charges against him.

S/
JETHA NAND

Sworn to before me this
30th day of October, 1972.

A-210

The Chief of the Naval Staff
Naval Head Quarter.
New Delhi

Subject :— Prize money Claimants of
Naval Staff :—

P.D. 11/2
Lt J. T. Sir
A.C. 16/3/2

I Francis Albert o. No 22380. Sticker II.

In spite of my repeated letter Regarding

my Prize Money No Reply is Received

If I do not receive my Prize money

within week after receipt of this

letter. I will make a Reference

direct to the Vice Admirel of the

Navy to dispose it early.



Yours faithfully

F. Francis

of Kudligi Police Sths

D. 3. 9

Kudligi TQ.

Dist.

NKfis

Bellary

4/3579 (F)

13/II



S. 9.

A-211

Re. 90
3/10/65

Se. Min
accord

DO. 11/11

[ATTESTED] *AMM JUN*

G.C. No. 33/2. *6601 Chief Judge Magistrate* 12
D.D.M.

P.W. 5. Shri V.P. Bhardwaj s/o Late Shri Daulat Ram
Bhardwaj aged 50 years, Civilian Staff Officer, Air
Head quarters, Vayu Bhawan, New Delhi. On S.A.

I worked in Naval Law Directorate from the year 1955-56 to Aug, 1965. This office is located at New Delhi. I was first working as Asstt. Incharge but subsequently this post was converted into the post of Superintendent and I became Superintendent. After Aug, 65 I was transferred to Pay and Accounts Section of Naval Head Qrs. I was promoted as Officer supervisor and posted to A.H. Qrs., on 1.8.66. I have seen file No. NL-6601 and other file bearing No. NL-6601 which are placed on court case file No. 33/2. These two files relate to the prize money of the Naval Prize fund. Both these files are of Naval H. Qrs. One of these files is EM, I mean by EM as Branch Memorandum. This file does not go out of the Naval Head ^{Signatures}quarters. The other file is called main file which ^{L.Kakkar} goes to Ministries and other departments of Govt of India. ^{judicial} I dealtwith file No. EM NL-6601 on 9.11.56 vide note ^{Take RDB} 245 in this file. The endorsement was made by T.C.Mithal U.D.C. and is signed by me. I identify the endorsement which is marked Ex.PW 5/1 and is the Exhibit of court case file No.33/2 and the signature is marked Ex.PW5/2. This file had been started on 5.11.45. I have seen the file. There is no correspondence in between the period 26th Nov, 1956 to the last letter dated October 5, 1965 which is placed on this file. This file is marked for purpose of identification as 'X' on file No. 33/2. I have also seen main file NL 6601. It is marked for identification as 'Y' which is placed on file No. 33/2. This file was started from Sept, 47 and goes upto 25th Sept, 1959. After 25th Nov, 1958, there is no subsequent correspondence in this file. These were the two main files relating to the prize money and these used to

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A-212

-12- A.M. Chief Judicial Magistrate
D.M.

13

remain with E.E. Jhirad. Since the file remained in the personal custody of E.E. Jhirad, it is he who can speak about the missing portions of this file. I have seen both the files. There do not indicate anywhere as to the value of one share of prize money. It was disclosed by E.E. Jhirad to me orally in the office that the value of one share of prize money was Rs. 100/-. I have seen note dated 12th July, 1958 on file marked 'Y'. It bears the signatures of E.E. Jhirad which I identify. This file marked 'Y' is placed on court case file No.33/2. This note is marked Ex.PW5/3 and is the Exhibit of file No.33/2. Vide this note E.E. Jhirad had submitted a draft government letter which is marked Y/1 and is placed on file No.33/2 and the original letter was issued on 31st October, 1956 which is signed by Shri L. Gomez, Under Secy to the Government of India. I identify EX the signatures of Shri L. Gomez.

This document is marked Ex.PW5/4, and this is the exhibit of court case file No.33/2. This letter gives the maximum apportionment of prize money to various authorities i.e. Naval Personnel in U.K., Naval Personnel in India, Grant to Air force welfare fund and Indian Exchequer's share. Copies of Ex.PW/1 to PW5/4 placed on court case file No.33/2 are also marked ExPW5/1 to ExPW5/4 in this case. Sometime in the end of the year 1958 or beginning of 1959 E.E. Jhirad called me and other members of the staff namely T.C. Mithal, S.K. Bhutnagar and D. Ananthanarayanan. He told me and other members of the staff that the Naval prize fund had been opened and the amount had been deposited with the Central Bank of India Ashoka Hotel Branch. This amount was required to be distributed amongst the entitled person. He wanted to utilize the services of the staff for the purpose of disbursing the Naval Prize fund. He did not allot any specific duty to any member of the staff. He did not issue any instructions in writing for the distribution of the amount, I and the other members worked for the disbursement

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A-213

ATTESTED

-i 3 :-

Chief Judicial Magistrate

Delhi.

14

of the fund. Whatever duty was entrusted to me and other members of the staff by E.E. Jhirad the same were performed accordingly by all of us. He directed that prize money share to officers and serving sailors be made through cheques and for six others money orders be sent. Cheques to individuals were mostly written out by me and the same were put up to E.E. Jhirad for signatures. After he had signed the cheques counter signatures of P.L. Sharma were obtained. Shri Jhirad used to sign the cheques after verifying the application of the individual and the list which had been maintained in the office of persons who were entitled to have a share of the prize money. I had maintained a regular register which gave the details of all cheques which were issued. These cheques were sent to the concerned individuals through posts by the Central Registry of Naval Head Quarters. A number of persons were also sent money orders. Several of the money orders were received undelivered. The amount of these undelivered money orders was either received by me or by any other member of the staff or by E.E. Jhirad himself. I had also maintained a register for the undelivered M.Os. All the amounts which were thus received were used to be handed over personally to E.E. Jhirad. The M.O. remittance issued by the post office used to be kept in the office with the Daftary. The acknowledgement of M.Os were kept in separate files by Daftary. Several cheques were received undelivered, the same were also entered in the undelivered Money Order register and that account had also been kept in the same register. The undelivered cheques used to be handed back to E.E. Jhirad. For sending the money orders to the concerned claimant pay orders used to be got issued in favour of Post Master, Defence Head Quarter Post Office, New Delhi from the Central Bank of India.

A-214

[RECORDED] TRUE COPY

-14-

ACM Chief Judicial Magistrate

15

Delhi.

Ahota Hotel Branch, New Delhi. Sometimes E.H. Jhirad used to give cash and the H.Cs were remitted to the concerned claimant by giving cash payment. The cash was not being handled by me or other member of the staff. E.H. Jhirad was himself keeping the cash and maintaining its account. I never handled any cash nor did I keep any account of cash with E.H. Jhirad. The money orders which were sent against pay orders and were ~~sent~~ received back as undelivered, the Post Master, New Delhi used to issue cheques for the value of the money orders returned undelivered. These cheques used to be deposited with the Central Bank of India, Ahota Hotel Branch, New Delhi in Naval Prize Fund. I have seen original discharged cheques marked Ex.PW1/3 to PW1/46. All these cheques are signed by E.H. Jhirad and P.L. Sharma as Administrator and Secretary respectively. I identify his signatures. All these cheques were drawn in cash. Cheques marked Ex.PW1/3, PW1/5 to PW1/7, PW1/11 to PW1/19, PW1/21, PW1/23 to PW1/39, PW1/41, PW1/43 to PW1/46 are signed on the reverse by E.H. Jhirad. I identify his signatures on them. Cheques marked Ex.PW1/4, PW1/9 and PW1/10 are signed on the reverse by P.L. Sharma whose signatures I identify. Cheque marked Ex.PW1/22 is signed on the reverse by E.H. Jhirad and P.L. Sharma and I identify their signatures. Cheques marked Ex. PW1/8 to PW1/20 are signed on the reverse by Shri T.C. Mital whose signatures I identify. Cheque Ex.PW1/40 is signed on the reverse by Kirpa Ram Dastary whose signature I identify. Cheque marked Ex.PW1/42 is signed on the reverse by E.H. Jhirad and also by Shri Sher Singh Peon in Hindi. I identify their signatures. The bodies of cheques marked Ex.PW1/8 and PW1/40 were written by me. I wrote these bodies under the instructions of E.H.Jhirad.

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A-215

~~ALL INFORMATION CONTAINED~~ TRUE COPY

L: 5 - ~~4000~~ Chief Judicial Magistrate
Delhi.

16

Bodies of cheques marked Ex. PW1/3, PW1/5 to PW1/7, PW1/11, to PW1/17, PW1/19, PW1/21, PW1/23 to PW1/27, PW1/29 to PW1/37, PW1/39, PW1/41 and PW1/43 to PW1/46 are written in the hand of E.E. Jhirad which I identify. Bodies of cheques marked Ex. PW1/9 and PW1/10 are written in the handwriting of Shri P.L. Sharma which I identify. I have seen Ex. PW1/47 to PW1/59 (pay-in-slips). All these are signed by E.E. Jhirad whose signatures I identify. I have seen application for issue of drafts addressed to Lloyds Bank Ltd, New Delhi marked Ex. PW1/60 to PW1/68. Of these applications Ex. PW1/60 to PW1/67 are signed by E.E. Jhirad whose signatures I identify. Application marked Ex. PW1/68 is signed by P.L. Sharma for E.E. Jhirad. I identify the signatures of P.L. Sharma. I have seen Ex. PW1/69, PW1/70, PW1/71, PW1/72, PW1/73, PW1/74. All these are signed by E.E. Jhirad as Administrator and P.L. Sharma as Secretary of the Naval Prize Fund. These are addressed to the Agent, Central Bank of India, Ashoka Hotel Branch, New Delhi for the issue of pay orders. I have seen six pay-in-slips. The bodies of all these slips were written by me and were sent through Kirpa Ram Deftary for the deposit of the amount in the Naval Prize fund A/c with the Central Bank of India, Ashoka Hotel Branch, New Delhi. These are marked Ex. PW5/5 to PW5/10. I have seen Ex. PW1/2 and PW1/1 placed on file of court case No. 33/2. I identify the signatures of Vice Admiral R.C. Kotari, Commodore G.S. Kapoor, E.E. Jhirad and P.L. Sharma, on both these exhibits. By the end of the year 1961 E.E. Jhirad had told us that the entire work pertaining to the distribution of Naval Prize money had been completed.

All the cheque books used to remain in the personal custody of E.E. Jhirad. He used to give us the cheque for filling up the bodies of the cheques as and when he desired so.

... A-216

We used to fill up the bodies of the cheques under his direction and the cheque books were then handed back to him. E.E. Jhirad sometime in the year 1962 asked me to show him the record i.e. M.O. Register, Cheque issue register, M.O./Cheque undelivered register, List of entitled persons and other connected records and the same was submitted to him. He told me and the other members of the staff that the records ~~were~~ were required to be shown to senior officers. He was reminded by me once or twice for the return of these records but he did not give it to me or any member of the staff. Since I was subordinate I could not press for the return of the records.

Sometimes in 1962 Shri Jhirad visited my office room and he enquired about the files relating to the applications for grant of shares out of prize money and other connected correspondence. He told me that since everything was over now and there was no use for keeping the records he ordered that all such records be destroyed. As per his orders all these files were destroyed. These files contained the postal receipts and moneyorders counterfoils. E.E. Jhirad gave the certificate which is marked PW/19 placed on file No. 33/2 of this court. A copy of it is also marked

^{signature} PW/5/11 in this case. The original is in the hand of ^{signature} L. Kukkar ^{signature} E.E. Jhirad and is signed by him. The accounts had not ^{signature} been audited by the audit. E.E. Jhirad had not issued ^{signature} C. D. D. any written instructions for the distribution of the Naval Prize fund. The Naval H.Qs had also not issued any such instructions. I never saw any instructions on the subject. I acted on the oral instruction of E.E. Jhirad. All the cheques were drawn in cash from the Naval prize fund and the bodies of two cheques which were written by me in my hand had been written under the instructions of E.E. Jhirad.

R.O & A.C.

Sd/- E.L. KUKKAR
A.C.J.M., Delhi. 14/3/72.

A-217

P.W. 21. Skri G.S. Rajamani, Assistant Controller General of Defense Accounts, New Delhi, On S.A.

I am working as Assistant Controller General of Defense Accounts, New Delhi, since Oct., 1971. Before that I was working as Dy. Controller of Defense Accounts, which post I held for 3 years. At present I am dealing with the Audit side of the Defense services.

In the Air Force units, Army Units and also Naval Units normally there are three types of funds, namely Public Funds (b) Regimental Funds and (c) Private Funds. The Public Funds include all fund which are financed entirely from public money, the unexpended balances of which are refundable to the Government in the event of their not being devoted to the objects for which granted and also unissued pay and allowances and the Estates of deceased men and deserters. The General position is that when a fund does not fulfill the conditions explained above, it is to be classified as a regimental fund which is also called non public fund even though it may be financed from public fund. The private funds include all funds not financed in any way from public money.

Attested Sig-
natures as Sn.
N.L. KAKKAR
Additional
Chief Judicial
Magistrate Delhi

Non public fund is subject to audit. In the Naval Establishment a non-public fund is administered by the Naval officers in their official capacity and they become responsible for the proper administration of the non-public fund as official of the Naval Establishments. Audit of the non-public fund is conducted by the administrative audit Boards of the different authorities. As regards the audit of non-public fund the maintenance, custody of cash, keeping

A-218

of accounts, supervision of the accounts and the auditing of the accounts are more or less parallel to the basic principles of Public Fund Accounts. Broadly they have to be on the same lines. However, this is from my personal knowledge and as Govt. auditor I am not responsible for audit of non-public funds which is to be audited by the Administrative Authorities concerned.

I have seen the Navy Order 88 of 1962 which is a guide to Auditing Non Public Accounts issued by the Order of the Chief of the Naval Staff. It is Exhibit P.W. 21/1. It contains instructions regarding Audit of Non-Public Funds and the principles of audit mentioned therein equally apply to the Public Fund accounts.

The officer supervising or administering the Non-public fund is responsible to ensure that the cash in hand and stock if held, never exceed actual requirements.

No person having the custody of cash or dominion over the funds of non-public funds can utilize the amounts of the funds for his own purposes. These amounts can only be used for the purpose of the fund.

I know that there are regulations for the Navy in the matter of maintenance of non-public funds and they contain the principles and guide lines as stated above.

The nonpublic funds are to be audited periodically, normally every quarter in the year by the Internal Audit Boards referred to above and the balance sheets will have to be prepared at the end of every month in the cash book itself and the Bank Balance and the cash in hand will have to be reconciled at that i.e. Regular Accounts Books, namely cash books are to be maintained in the matter of maintenance

of non-public funds.

In the case of non-public funds if the amounts of the fund is in the bank against the bank account of the fund it cannot be withdrawn unless required specially for the purpose of the Fund and for no other purpose.

I know that Naval Prize money in the Naval Prize Fund was only meant for distribution to Naval Personnel in India.

R.O. & A.C.

Sd/-N.L. KAKKAR.
A.D.J.M. Delhi. 22/3/72.

Attested Signatures as Sn.
N.L. KAKKAR Additional
Chief Judicial Magistrate
Delhi

A-230

E PW 21/1 ✓ (13 A)
● RESTRICTED
FOR OFFICIAL USE ONLY

N.Os. 88-92 62
ACSM, Dehli

NAVY ORDERS

NAVAL HEADQUARTERS,
New Delhi, the 7th April, 1962.

The following Orders having been approved by the Chief of the Naval Staff, are hereby promulgated for information and guidance and necessary action.

By Order of
the Chief of the Naval Staff,

K. L. K. Raw.

To

The Flag Officers, Commodores, Captains and Commanding Officers of I. N. Ships and Establishments, Captain Superintendent, Officers-in-charge of Naval Establishments and others concerned.

(NOTE.—The scale of distribution is shown in N.O. 1/62.)

239N.H.Q.

A-221

Section I

ADMINISTRATIVE AND GENERAL

88.—Guide to Auditing—Officers' Mess and Wine Accounts, Canteen and Ship Fund Accounts and Approved Subsidiary and non-Public Accounts

(AC/4918.)

(Unaltered text of N.O. 347/57.)

Role of Audit

The primary object of an audit is to provide an independent investigation to ascertain whether or not the Balance Sheet of a particular Fund or Account truly reflects its financial position.

2. An audit entails the examination of a Balance Sheet together with the books, accounts, and vouchers relating thereto in such a manner that the auditor may be able to satisfy himself and honestly report that, in his opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of affairs of the particular fund, according to the information and explanations given to him, and as shown by the books.
3. The proper auditing of large funds makes much work for busy officers—but not nearly so much as does a protracted inquiry into accounts which have been allowed to get into a thorough muddle.

4. Auditing must never be regarded as an irksome and unnecessary task to be performed perfunctorily to comply with the letter of regulations, nor as an impertinent inquisition into the capability or integrity of the person responsible for the fund. Audits are wisely ordained as a regular check that funds are accounted for accurately and administered prudently. Officers responsible for the funds, however, experienced and conscientious they may be, have a right to expect and should welcome regular and really thorough auditing as a re-assurance that all is well and that they have not overlooked some slip in their accounting or discrepancy in their stock. But unless the audits really are thorough they are not merely useless, but dangerous, as they give a false sense of security.

5. Now-a-days many funds have to be entrusted to officers with little experience of accounting. They should be particularly glad of the guidance which auditing officers can give them and of the protection audits afford against the troubles and temptations which may quickly follow, any muddle, carelessness or forgetfulness.

6. The instructions laid down in regulations for the Indian Navy (I.N.B.R. 2), Articles 530 to 532, must be followed fully and faithfully. Stocktaking, although not done by the auditors, is just as important as the examination of accounts. A supply Officer should, as far as possible, be a member of every audit board but his presence does not mean that the other members need merely sign the audits when done by him; all members must take a full part and bear equal responsibility for the thoroughness of the audit.

7. It must be appreciated that inspections by Staff Supply Officers and other officers do not constitute audits but are merely intended to ascertain whether accounts are kept in the prescribed manner.

8. In order to a proper check may be exercised on expenditure in non-public funds, a visitation of the Commanding Officer should be taken before any expenditure over £100 is incurred, as a token of which all vouchers relating to the expenditure should be countersigned by him.

9. Among the many and varied qualifications required by an auditor, the most important one is that he must have a good knowledge of the manner in which the accounts have to be maintained. For the benefit of those who are called upon to audit various non-public funds, general instructions are laid down in the succeeding paragraphs as a guide.

Accounts Maintained

10. The accounts which are required to be kept in order to enable checks to be made by the auditors are exceedingly simple, as is also the form of statement of account (form I.N. 341) order to be rendered to comply with the Regs. I.N.

II. The accounts are:

(a) *A cash account*, showing on one side receipts of money and on the other, expenditure. A separate cash account should be kept for each subsidiary fund in addition to that of the main fund. I.N. 12 is a suitable form.

(b) *A stock ledger* or stock account when stock is carried, showing:—

- (i) Stock on charge at the commencement of the period.
- (ii) Value of the stock, item by item, and in the aggregate.
- (iii) Receipts of stock and value of stock received.
- (iv) Selling price of each item of stock.
- (v) Expenditure of stock and value at cost price of stock expended.

NOTE.—In some accounts a separate sales book may be kept for this. In the case of canteen accounts where a discount is allowed on purchases which, therefore, forms the profit, the cost price will be the selling price at (iv) above.

(vi) Remains of stock and total value at cost price whenever the account is closed. This should be monthly. N.S.O. 189 is a suitable form when a large number of items of stock are carried.

(c) *Tradesmen Account*.—An account of financial transactions grouped under each individual merchant, so as to enable indebtedness to be ascertained at any moment. This should merely be the total value of supplies received on any day and the amount of the money paid to the merchant on any day.

3 (d) *Balance Sheet*.—Statement of liabilities and assets (Form I.N. 342) otherwise known as a 'balance sheet' on the date the account was drawn up.

(e) *Wine Accounts.*—In the case of wine accounts, the wine books (S. 252 and S. 253) contain all the requisite headings for keeping the cash account and the stock account, also the statement of liabilities and assets (Form I.N. 341), already printed. A section is also provided in which to keep individual merchants accounts.

The rulings of the various account shown in the wine book (S. 253) may be regarded specimens of the type of accounts required for other funds where stocks are carried. A specimen of stock account is given at Appendix B.

12. Auditing of cash account.—

- (a) Check balance brought forward from last audited accounts.
- (b) See that each entry shown as a receipt and as an item of expenditure is properly supported wherever possible by some voucher or if that is not available by evidence of correctness.
- (c) Evidence of receipts may be obtained from one or more of the following:—
 - (i) Letter accompanying remittance.
 - (ii) Account of mess bills collected.
 - (iii) Signature of person paying-in-alongside entry in account.
 - (iv) Record of sales (this includes records of takings from billiards and other games).
- (d) Evidence of expenditure should invariably be by receipted bill or cash memo or by signature of person paid. Care is to be taken to note date on the receipt, and it is to be marked "Audited", and initialled by the Auditing Officers to ensure that it cannot be presented a second time. Receipted bills should be carefully scrutinized.
- (e) Check totals and figures produced as balance.
- (f) Check balance in the account with actual cash and bank balance as shown on bank statement (when bank account is kept).
- (g) Examine any unpresented cheques shown as part of the balance. Any unpresented cheques dated prior to previous audit are only to be accepted if cause of delay in paying in is satisfactorily explained. I.O.U.s should not be accepted as part of balance. Cashing private cheques of individuals from non-public funds is forbidden.
- (h) Check the balance of the cash account into the statement Form I.N. 341.
- (i) Sign the cash account on completion of the audit, and invariably give the date.
- (j) Undated entries and undated vouchers should be objected to.

13. Auditing the Stock Account.—

- (a) Check each item of stock transferred from previous audited account.
- (b) Check cost price shown for each item from previous account and from tradesmen's bills or official canteen price lists received since previous account.

- (c) Check stock received during the period under audit from tradesmen's bills and see that cost price of each item is correctly entered.
- (d) In case of wine accounts and of accounts dealing with duty free tobacco and cigarettes, check receipts of stock with those shown in the Gangway Book.
- (e) Check totals of each item of stock transferred from previous page or account plus stock received.
- (f) Check totals of sales item by item.
- (g) Check remains (*i.e.* total stock from previous account plus stock obtained during period under audit, less stock issued item by item).
- (h) Check totals of money received with value at selling price of stock sold. This money may be accounted for in either a sales or stock book or in the case of Canteen Accounts I.N.C.S. 1 and I.N.C.S. 2. If the money is taken by sailor verify that it is handed over daily for custody to the officer delegated for this purpose, or in the case of petty accounts, weekly, and signed by the Officer-in-Charge. The sums so received should be checked into the cash account [See paragraph 12 (c) (iv)].
- (i) When the stocks are handled by sailors, the auditors should ascertain how often the stock is mustered. Generally speaking, it should be mustered by an officer weekly, except in the case of petty accounts when it should be mustered monthly. If, in the opinion of the auditors, musters are not carried out at sufficiently frequent intervals they are to report the fact. Stock taking is a matter of considerable importance.
- (j) Check statement, signed by two members of the committee of the mess or fund, of stock with remains shown in stock account and check valuation which should be at cost price. Ensure that a certificate is attached to the effect that stock has not deteriorated and lost value.
- (k) Check value of stock remaining is correctly transferred to statement of assets contained in Form I.N. 341.
- (l) If excessive stocks are being carried compared with normal expenditure, the auditors should remark on this in forwarding audited statement (Form I.N. 341). Remarks should also be forwarded on any appreciable losses of stock.
- (m) In the case of mess and wine funds, ascertain if stocks are insured. If not insured and stocks carried are valued at over Rs. 75 a head of officers borne, the auditors should report the fact.

14. Examination of Tradesmen's Accounts.—In wine and other accounts where the same firms are dealt with on more than one occasion, a record of transactions, showing moneys paid to the firm and value of goods or services provided by the firm should either be provided or constructed. Amounts owing to each firm should be ascertained and Form I.N.341 (Audit Form) should be checked to ensure that the amounts owing are shown as liabilities on Form I.N. 341. Tradesmen's accounts and receipts should be carefully scrutinised and it should be verified that they refer to the period under audit.

55. Scrutiny of the balance sheet (statement of assets and liabilities, Form I.N. 341) --

(a) Liabilities.—

- (i) Check that all outstanding bills and accounts are entered (see paragraph 11).
- (ii) Confirm that all outstanding orders, subscriptions, insurance premiums and the like, for which the mess or other fund may be liable (whether accounts have been received or not) are included.
- (iii) Ensure that regular tradesmen have confirmed the amounts shown as liabilities.

(b) Assets—

- (i) Check money in cash box [See paragraphs 12(f), (g) and (h)].
- (ii) Check balance as shown in bank with the bank's statement of account. Verify that the bank's statement is upto-date. Should there be any cheques issued but not yet paid into the bank, particulars should be verified as far as possible from cheque book counterfoils or amount due as shown in the accounts. If not satisfied, the auditors should recommend in their report that the treasurer or holder of the fund should be called upon to produce a revised bank statement at some later date [see also paragraph 12(g).]
- (iii) Check value of stock at cost price with signed statement [vide paragraph 13 (j) and (k)]. If pictures or other articles which are the property of the mess are claimed as assets, questions should be asked as to how the valuation (which should be signed by the Committee) has been arrived at. Usually, in the case of furniture or articles subject to wear and tear, an ample depreciation in value should be called for. If it is considered that the valuation is excessive, attention should be called to the matter in the auditor's report.
- (iv) If any Government investments are held, check their value either from interest vouchers or from a statement of purchase given by Bank or Post Office. Check that interest is being duly noted in the cash account when received. There should normally be evidence either by interest counterfoil or in bank account.
- (v) Other items : Ensure that in all audits of mess funds and wine accounts the certificates on the reverse of Form I.N. 341 are completed.

56. Officers' mess and wine accounts—additional points for auditors.—

- (a) Check that monthly mess bills and wine bills are correctly totalled and that totals are correctly entered in cash accounts.
- (b) Check that all officers have paid their mess bills or, when not paid, that there is a satisfactory explanation. Names of officers whose accounts have been outstanding for, say, over ten days without satisfactory explanation should be reported.
- (c) Any irregularities which come to notice, such as one officer using another's wine account, should be reported.

A 226

- (d) Carry out test checks of wine chit book counterfeils if used, and check quantities with those entered in wine book.

17. *Miscellaneous points in connection with audits—*

- (a) Where the officer keeping the account under audit is other than the Supply Officer of the ship or establishment, the cash balance and accounts of all public and other funds in the charge of the officer are to be produced and examined at the same time. The fact that this has been done is to be noted by the auditors on the Form I.N. 341.
- (b) Check that Commanding Officers' authority exists for any banking accounts opened.
- (c) Statements of funds, subsidiary to main non-public funds (e.g., library, garden, clubs, etc.) are to be signed by the Committees of the funds concerned. Usually, these subsidiary funds should be brought into the main fund audited statement. When, however, these funds entail considerable accounting they may be kept and audited separately subject to the Commanding Officer's concurrence. The opening of all subsidiary or non-public funds should have the approval of the Commanding Officers.
- (d) In connection with the audits of a fund for the benefit of sailors, a frequent procedure is for a detailed statement of receipts and expenditure grouped under headings covering the period of the audit to accompany the statement, Form I.N. 341. Such a statement is usually of interest to the sailors and is more intelligible than the Form I.N. 341, rendered without any clarifying or supporting statement. Auditors are recommended to encourage the production of a statement of this description for eventual display on the Ship's Company notice board.
- (e) Auditors should call attention to any undue profits or excessive charges.

18. Nothing in this guide is to be regarded as modifying or altering in any way the instructions relating to audits contained in Regs., I.N.

19. Specimens of a cash account and of a page of stock account are shown as appendices A and B to this Order.

(*Regs., I.N. Articles 530 to 532.*)
(*N.O. 347/57 is cancelled.*)

A-227

Police Station. C.I.A.(I) S.P.E./C.B.I.
New Delhi.

District Delhi.

Name, address and occupation
of complainant or informant. Shri J.P. Sharma, Supdt. of Police, S.P.E./C.I.A.I., C.B.I.
New Delhi.

CHARGE SHEET

S.P.E. C.V.

Charge Sheet No. 23.

Date 14.I.1966

First information
report number. R.C.15/66-CIA'I'.

Date 2.7.1966.

Name and addresses of accused persons sent up for trial	Names and addresses of accused persons not sent up for trial whether arrested or not arrested including absconders, (show absconders in red ink)	Property (including weapons) found with Particulars of where, when witnesses and by whom found and whether forwarded to Magistrate	Names and address of	Charge or information, name of offence and circumstances connected with it, in concise details, and under what section of law charged.
In Custody	On bail or recognizance.			

1

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Shri B.B. Jhirad,
former Judge
Advocate General
of the Navy, Naval
Head quarters,
Ministry of
Defence, New Delhi
(not arrested).

Nil ~

As per list
attached.

Shri B.B. Jhirad (BILLYAH BHURAM JHIRAD) accused, joined the Naval Headquarters at New Delhi in a Civilian capacity as Judge Advocate of the Fleet on a 3 year contract on 11.11.1946. His contract was extended by a year but in May, 1950, in consultation with the U.P.S.E., he was finally declared as a substantive Judge Advocate of the Fleet with effect from 1.9.1948. In the year 1957, his designation was changed as Judge Advocate General of the Indian Navy and he continued to work in that capacity till 1.12.1964 when he proceeded on leave on half pay. During the aforesaid period Shri B.B. Jhirad, accused, was a public servant as defined in Section 21 of the Indian Penal Code.

Under the Prize Act, passed by the Govt. of the United Kingdom in December, 1946, a decision was taken to make a grant of prize money out of the proceeds of Prize captured in World War II and retained in the Supreme Court Prize Deposit Account, to such persons who were or had been members of His Majesty's Naval and Marine Forces or of the crews of His Majesty's ships of war or in the case of their death, to their representatives.

In pursuance of the decision taken under the said Act, an aggregate amount was allotted to the India-Pakistan Pool and under a Joint proclamation signed by the President of India and the Governor General of Pakistan and issued simultaneously from New Delhi and Karachi on 1.2.1956, regulations governing the distribution of the grant out of the proceeds of Prize captured in the 2nd World War and allocated to India-Pakistan Pool and constituting into the Naval Prize Fund, were issued. According to this joint proclamation, individual officers

Despatched at.....a.m/p.m.

on.....19....

Contd.. 2

ATTESTED

TRUE COPY

(SIGNATURE OF INVESTIGATING OFFICER)

Attested Signatures Of Smt
N. L. Kakkar And Chief Magistrate
Delhi.

Chief Judicial Magistrate

Delhi.

Attested Signatures Of Shri
N. L. Kakkar And Chief Magistrate



Under Secretary (Passenger)
Delhi Administration Dept.

1/1/72

A-228

and men who belonged to Naval Forces of undivided India, who had performed service at Sea for a period of not less than 180 days between 3.9.1939 and 2.9.1945 and who notified their claims in the manner prescribed in the proclamation were allowed to participate in the Prize Money. In the case of death of a person entitled to participate, his share of Prize Money was made payable to his representative viz. wife, legitimate child, father or mother.

The total amount of India's share of Prize Money including interest came to £ 3,08,471-0-2 out of which a sum of £ 1,42,025-19-7 was apportioned by the sanction of the President as Prize Money for distribution to Naval Personnel in India. The sanction of the President was conveyed to the Chief of the Naval Staff by the Ministry of Defence vide letter dated 31.10.1958 in which it was also mentioned that on receipt of the amount from the High Commission for India in the United Kingdom, the Controller of Defence Accounts (Navy), Bombay, will issue a cheque for the equivalent of the aforesaid amount in the name of non-public fund to be designated by the Chief of the Naval Staff who would also issue necessary instructions in respect of payments, distribution, accounting and audit etc. of the Prize Money on the lines similar to those adopted in respect of other non-public funds.

The orders of the Chief of the Naval Staff designating "Naval prize fund" as the non-public fund to which thecheque for the equivalent of £ 1,42,025-19-7 was to be issued were conveyed to the Controller of Defence Accounts (Navy), Bombay, by the Naval Headquarters, New Delhi vide letter dated 25.11.58. The Controller of Defence Accounts (Navy), Bombay then issued a cheque for Rs.19,73,679.72 Paise in favour of Naval Prize Fund and sent it to the then Chief of the Naval Staff, Vice Admiral R.D. Kataria. On receipt of the cheque, a resolution signed by Vice Admiral R.D. Kataria,Commodore G.S. Kapoor and Shri E.S. Jhirad, accused, was passed in December, 1958, that a banking account in the name of Naval prize fund be opened with the Central Bank of India, Ashoka Hotel Branch, New Delhi and that the account could be operated by one of the three signatories to the resolution who were described as administrators of the fund, with the counter-signatures of the Secretary of the fund who was namedas Shri P.L. Sharma, the then Staff Officer (Naval Law). The resolution and the account opening form dated 15.12.1958 duly signed by Shri E.S. Jhirad, accused, the two other administrators and Shri P.L. Sharma, Secretary of the fund, were sent to the above named Bank alongwith the cheque received from the Controller of Defence Accounts (Navy),Bombay, and a current deposit account No.93 was opened by the Bank in the name of Naval Prize Fund on 15.12.1958, with an initial deposit of Rs.19,73,679.72 paise. The Naval Prize Fund account was administered throughout by Shri E.S. Jhirad, accused as Administrator with the counter-signatures of Shri P.L. Sharma, the Secretary of the fund, and by 31.12.1961, the entire amount which was initially deposited plus the interest earned thereon was withdrawn leaving a small sum of Rs.47.52 paise as balance in the said account.

The investigation has revealed that while a part of the withdrawls was made by way of issue of individualcheques to some of the entitled personnel and by transfer of amounts to the Post Master, New Delhi G.P.O. mainly for issue of Money Orders to some other entitled personnel. The major portion of the amount, was withdrawn in cash from the said Naval Prize Fund account through 91 cheques signed by Shri E.S. Jhirad accused as Administrator of the fund and countersigned by Shri P.L. Sharma as the Secretary of the fund. The investigation has further revealed that Shri E.S. Jhirad, accused, personally received various amounts withdrawn in cash from Naval Prize fund at the Bank's counter.

The investigation further revealed that Shri E.S. Jhirad, accused, having withdrawn large amounts in cash from the Naval Prize Fund account during the aforesaid period, deposited or caused to be deposited various amounts in his personal accounts with the National & Grindlays Bank Ltd., Lloyds Branch, Parliament Street, New Delhi, and Hindustan Commercial Bank Ltd., New Delhi, or utilized various amounts for the purchase of bank drafts by him or on his behalf in favour of certain stock and share brokers with whom he had dealings in his personal capacity. During the period of 12 months commencing from 26.5.1959, Shri E.S. Jhirad, accused, being entrusted with property or dominion over property viz. the Naval Prize Fund in his capacity as Public Servant and administrator of the said fund, committed Criminal breach of trust in respect of Rs.2,96,373.90paise as detailed below:-

1. On 26.5.1959 a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the Bank's counter by Shri P.L. Sharma and on the same day a sum of Rs.5500/- was deposited in cash in the personal account of Shri E.S. Jhirad, accused with the National & Grindlays Bank Ltd.,(Lloyd's Branch), Parliament Street, New Delhi.
2. On 30.5.1959 a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri P.L. Sharma and on the same day, Shri P.L. Sharma deposited a sum of Rs.6000/- in the personal account of Shri E.S. Jhirad, accused, with the National & Grindlays Bank Ltd.(Lloyd's Branch), Parliament Street, New Delhi.
3. On 9.6.1959, a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri P.L.Sharma and on the same day Shri E.S. Jhirad personally deposited a sum of Rs.5,900/- in his personal account with the National & Grindlays Bank Ltd.(Lloyd's Branch) Parliament Street, New Delhi.
4. On 29.6.1959 a sum of Rs.2000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri P.L. Sharma and on the same day a sum of Rs.500/- was credited in the personal account of Shri E.S. Jhirad, accused, with the National & Grindlays Bank Ltd., (Lloyd's Branch), Parliament Street, New Delhi.
5. On 27.7.1959, a sum of Rs.3000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the Bank's counter by Shri P.L. Sharma and on the same day Shri P.L. Sharma deposited the amount of Rs.3000/- in the personal account of Shri E.S. Jhirad with the National & Grindlays Bank Ltd.,(Lloyd's Branch), Parliament Street, New Delhi.
6. On 28.7.1959 a sum of Rs.30,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.S. Jhirad accused who on the same day deposited a sum of Rs.29000/- in cash in the non-resident suspense account of Mrs. P.G. Wright with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.

ATTESTED

Attestation of Shri
M. L. Kataria Addl. Chief P.D.C.
Delhi.

CCG, Chief Court Magistrate
D-11

Attested Signatures of Shri
M. L. Kataria Addl. Chief P.D.C.
Magistrate, Delhi.

Under Secretary (Passport)
Delhi Administration I



17/7/1962

A-229

7. On 9.9.1959 a sum of Rs.9000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri P.L. Sharma who, on the same day deposited Rs.9000/- in the personal account of Shri E.E. Jhirad, accused with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
8. On 13.10.59, a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day deposited Rs.4500/- in his personal account with the National and Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
9. On 15.10.59 a sum of Rs.8000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day deposited Rs.7900/- in his personal account with the National & Grindlays Bank Ltd.,(Lloyd's Branch), Parliament Street, New Delhi.
10. On 21.10.1959 a sum of Rs.14000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day obtained a bank draft for Rs.13424.83p in favour of M/s Chaman Lal J. Dalal, Stock and Share Brokers, Bombay, with whom he had personal dealings.
11. On 28.10.1959 a sum of Rs.4000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri P.L. Sharma who on the same day deposited Rs.3500/- in the personal account of Shri E.E. Jhirad, accused, with the National & Grindlays Bank Ltd.(Lloyd's Branch), Parliament Street, New Delhi.
12. On 1.12.1959 a sum of Rs.5000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, and on the same day Shri E.E. Jhirad accused deposited a sum of Rs.4700/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
13. On 3.12.1959, a sum of Rs.30000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day, deposited a sum of Rs.10,000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi. On the same day a sum of Rs.2000/- was also telegraphically transferred by the said bank to the Dadabhai Naoroji Road, Bombay branch of the bank for credit in the personal account of the accused with that bank at Bombay. There is no corresponding withdrawal of the amount of Rs.2000/- from the personal account of the accused with banks at New Delhi.
14. On 28.12.1959, a sum of Rs.2000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day, deposited Rs.7600/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
15. On 1.1.1960 a sum of Rs.4000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, who on the same day deposited Rs.4000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
16. On 4.1.1960 a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad who on the same day, deposited Rs.6000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
17. On 13.1.1960 a sum of Rs.15000/- was withdrawn in cash from Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day deposited Rs.5000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch) Parliament Street, New Delhi and also paid Rs.2845/- in cash to M.M. Saigal, Stock and Share Broker, De'� with whom he had personal dealings.
18. On 20.1.1960, a sum of Rs.15000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day deposited a sum of Rs.11000/- in his personal account with the Hindustan Commercial Bank Ltd., Connaught Place, New Delhi.
19. On 21.1.1960, a sum of Rs.15000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day, obtained two bank drafts from the National & Grindlays Bank Ltd. (Lloyd's Branch) Parliament Street, New Delhi in favour of M/s Chimanlal J. Dalal and M/s. Khimji Poonja and Sons of Bombay for Rs.11583/- and Rs.4238/- respectively. The accused had dealings with the two brokers in his personal capacity.
20. On 29.1.1960, a sum of Rs.10000/- was withdrawn in cash from the Naval Prize Fund. The amount was received on the bank's counter by Shri E.E. Jhirad accused who on the same day deposited Rs.10000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament St., New Delhi.
21. On 3.2.1960 a sum of Rs.30000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri P.L. Sharma and on the same day Shri P.L. Sharma deposited a sum of Rs.5346.57p in the personal account of Shri E.E. Jhirad accused with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi and further obtained the undermentioned 3 bank drafts in favour of Stock and Share Brokers with whom Shri E.E. Jhirad had personal dealings.

ATTESTED

TRUE COPY



Attested Signatures Of Shri
M.L. Kothari Addl. Chief Inspector
Income Tax, Delhi

Attested Signatures Of Shri
M.L. Kothari Addl. Chief Inspector
Income Tax, Delhi

Attested Signatures Of Shri
M.L. Kothari Addl. Chief Inspector
Income Tax, Delhi

A - 230

- (a) For Rs. 0575.50p in favour of M/s Chiman Lal J. Dalal, Bombay.
 (b) For Rs. 1627.00 in favour of M/s L.D. Kothari, Bombay.
 (c) For Rs. 12434.00 in favour of M/s Khimji Peenja and Sons Bombay.

22. On 24.2.1960 a sum of Rs.20000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day deposited a sum of Rs.10,000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
 23. On 6.4.1960, a sum of Rs.5000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused and on the same day a bank draft of the value of Rs.50182.50p was obtained on behalf of Shri E.B. Jhirad in favour of M/s. Khimji Peenja and Sons, with whom he had personal dealings.
 24. On 7.4.1960, a sum of Rs.20,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri P.L. Sharma, On the same day Shri E.B. Jhirad accused obtained a bank draft of the value of Rs.20000/- in favour of M/s Chiman Lal J. Dalal of Bombay, with whom he had personal dealings.

The investigation has further revealed that on some occasion when Shri E.B. Jhirad, accused had withdrawn cash amounts from the Naval Prize Fund he had made some other payments of large amounts in cash to stock and share brokers with whom he had personal dealings and for making such payments, there were no concurrent withdrawals from his bank accounts. Similarly, there were no withdrawals from the personal bank accounts of the accused for payments or deposits made by Shri E.B. Jhirad, accused or on his behalf as mentioned at S.No.1 to 24 above. Shri P.L. Sharma who received various amounts at the bank's counter, has stated that all the amounts were handed over by him to the accused, Shri E.B. Jhirad.

Some of the Naval personnel who were entitled to a share of Prize Money have, on being examined, stated that they did not receive their share of Prize Money.

The above facts disclose the commission of an offence u/s 409 IPC by Shri E.B. Jhirad, accused.

Soon after the registration of the case Shri E.B. Jhirad accused left the country and has not returned to India so far. He is reported to be at Switzerland and hence could not be arrested in this case. It is prayed that proceedings for the extradition of Shri E.B. Jhirad, accused from Switzerland may kindly be initiated and thereafter the accused may be dealt with according to law.

Sd/- 14.4.68
 (JETHA NARH)
 DY. SUPDT. OF POLICE/SPE/CIA'I
 NEW DELHI.

ATTESTED

RE CCR

Addl. Chief Judicial Magistrate
 Delhi



Attested Signatures Of Shri
 H. L. Kalra Addl. Chief Judicial
 Magistrate, Delhi

Under Secretary (Passport)
 Delhi Administration Deptt.

A-231

CHARGE SHEET

Police Station CIA(I)/SPE/CBI

District Delhi

Charge Sheet No.24

Date 14.10.1968

Name, address and occupation

of complainant or informant. Sh. J.P. Sharma, Supdt. of Police, SPE/CIA'I', First information R.C.15/66-CIA'I'.
C.B.I., New Delhi. report number.

Date 2.7.1966

Names and addresses of accused persons sent up for trial.

Names and addresses of accused persons not sent up for trial found with particulars of whether arrested or not arrested where, when and by whom found including absconders, (show absconders in red ink)

Names and addresses of witnesses.

Charge or information, name of offence and circumstances connected with it, in concise details, and under what section of law charged.

In Custody On bail or recognizance.

3

4

5

1
Shri E.E. Jhirad,
former Judge
Advocate General
of the Navy, Naval
Headquarters,
Ministry of
Defence, New Delhi
(not arrested)

Nil

As per list attached

Shri E.E. Jhirad (ELIJAH EBRAIM JHIRAD) accused, joined the Naval Headquarters at New Delhi in a Civilian capacity as Judge Advocate of the Fleet on a 3 year contract on 11.11.1946. His contract was extended by a year but in May, 1950, in consultation with the U.P.S.C. he was finally declared as a substantive Judge Advocate of the Fleet with effect from 1.9.1948. In the year 1957, his designation was changed as Judge Advocate General of the Indian Navy and he continued to work in that capacity till 1.12.1964 when he proceeded on leave on half pay. During the aforesaid period, Shri E.E. Jhirad, accused, was a public servant as defined in Section 21 of the Indian Penal Code.

Under the Prize Act, passed by the Government of the United Kingdom in Dec., 1946, a decision was taken to make a grant of Prize Money out of the proceeds of Prize captured in World War II and retained in the Supreme Court Prize Deposit Account, to such persons who were or had been members of His Majesty's Naval and Marine Forces or of the crews of His Majesty's ships of war or in the case of their death, to their representatives.

In pursuance of the decision taken under the said act, an aggregate amount was allocated to the India-Pakistan Pool and under a joint proclamation signed by the President of India and the Governor General of Pakistan and issued simultaneously from New Delhi and Karachi on 1.2.1956, regulations governing the distribution of the grant out of the proceeds of Prize captured in the 2nd World War and allocated to India-Pakistan Pool and constituted into the Naval Prize Fund, were issued. According to this joint proclamation, individual officers and

Despatched at am/p.m.

on.....19...

(SIGNATURE OF INVESTIGATING OFFICER)

ATTESTED

* M.L. Chief Judicial Magistrate
DelhiAttested Signatures Of Shri
N. L. Kakkar Addl. Chief Judicial
Magistrate, DelhiAttested Signature of Shri
N. L. Kakkar Addl. Chief Judicial
Magistrate, Delhi

R.L. Khanna 17/10/72
Under Secretary (Passport)
Delhi Administration Delhi

A-232

men who belonged to Naval Forces of undivided India, who had performed Service at Sea for a period of not less than 180 days between 3.9.1939 and 2.9.1945 in the case and who notified their claims in the manner prescribed in the proclamation were allowed to participate in the Prize Money. In the case of death of a person entitled to participate, his share of Prize Money was made payable to his representative viz. wife, legitimate child, father or mother.

The total amount of India's share of Prize Money including interest came to £ 3,08,471-0-2 out of which a sum of £ 1,48,025-19-7 was apportioned by the sanction of the President as Prize Money for distribution to Naval Personnel in India. The sanction of the President was conveyed to the Chief of the Naval Staff by the Ministry of Defence vide letter dated 31.10.1958 in which it was also mentioned that on receipt of the amount from the High Commission for India in the United Kingdom, the Controller of Defence Accounts (Navy), Bombay, will issue a cheque for the equivalent of the aforesaid amount in the name of non-public fund to be designated by the Chief of the Naval staff who would also issue necessary instructions in respect of payments, distribution, accounting and audit etc. of the Prize Money on the lines similar to those adopted in respect of other non-public funds.

The orders of the Chief of the Naval Staff designating "Naval Prize Fund" as the non-public fund to which the cheque for the equivalent of £ 1,48,025-19-7, was to be issued were conveyed to the Controller of Defence Accounts (Navy), Bombay, New Delhi vide letter dated 25.11.58. The Controller of Defence Accounts (Navy), Bombay, then issued a cheque for Rs.19,73,679.72 paise in favour of Naval Prize Fund and sent it to the then Chief of the Naval Staff, Vice Admiral R.D. Katari. On receipt of the cheque, a resolution signed by Vice Admiral R.D. Katari, Commodore G.S. Kapoor and Shri E.B. Jhirad, accused, was passed in December, 1958, that a banking account in the name of Naval Prize Fund be opened with the Central Bank of India, Ashoka Hotel Branch, New Delhi, and that the account could be operated by one of the three signatories to the resolution who were described as administrators of the fund, with the counter-signatures of the Secretary of the fund who was named as Shri P.L. Sharma, the then Staff Officer (Naval Law).

Shri E.B. Jhirad, accused, was passed in December, 1958, that a banking account in the name of Naval Prize Fund be opened with the Central Bank of India, Ashoka Hotel Branch, New Delhi, and that the account could be operated by one of the three signatories to the resolution who were described as administrators of the fund, with the counter-signatures of the Secretary of the fund who was named as Shri P.L. Sharma, the then Staff Officer (Naval Law). The resolution and the account were opened from dated 15.12.58 duly signed by Shri E.B. Jhirad, accused, the two other administrators and Shri P.L. Sharma, Secretary of the fund, were sent to the above named bank along with the cheque received from the Controller of Defence Accounts (Navy), Bombay, and a current deposit account No.93 was opened by the bank in the name of Naval Prize Fund on 15.12.1958 with an initial deposit of Rs.19,73,679.72 paise. The Naval Prize Fund account was administered throughout by Shri E.B. Jhirad accused as Administrator with the counter-signatures of Shri P.L. Sharma, the Secretary of the fund and by 31.12.1961, the entire amount which was initially deposited plus the interest earned thereon was withdrawn leaving a small sum of Rs.47.52 paise as balance in the said account.

The investigation has revealed that while a part of the withdrawals was made by way of issue of individual cheques to some of the entitled personnel and by transfer of amounts to the Post Master, New Delhi C.P.O. mainly for issue of Money Orders to some other entitled personnel the major portion of the amount, was withdrawn in cash from the said Naval Prize Fund account through 91 cheques signed by Shri E.B. Jhirad accused as administrator of the fund and counter signed by Shri P.L. Sharma as the Secretary of the fund. The investigation has further revealed that Shri E.B. Jhirad accused, personally received various amounts withdrawn in cash from Naval Prize Fund at the Bank's counter.

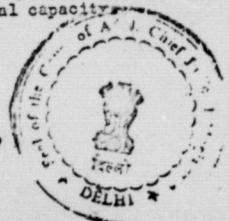
The investigation further revealed that Shri E.B. Jhirad, accused, having withdrawn large amounts in cash from the Naval Prize Fund account during the aforesaid period deposited or caused to be deposited various amounts in his personal account with the National & Grindlays Bank Ltd., Lloyd's Branch, Parliament Street, New Delhi, or utilized various amounts for the purchase of bank drafts by him or on his behalf in favour of certain stock and share brokers with whom he had dealings in his personal capacity or making cash payments to them. During the period of 12 months commencing from 29.6.60 Shri E.B. Jhirad accused being entrusted with property or dominion over property viz. the Naval Prize fund in his capacity as public servant and administrator of the said fund, committed criminal breach of trust in respect of Rs.4,87,083.40 paise as detailed below:-

1. On 29.6.1960, a sum of Rs.12,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the Bank's counter by Shri E.B. Jhirad accused, who on the same day deposited a sum of Rs.8000/- in cash in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch) Parliament Street, New Delhi, and further obtained a bank draft for Rs.3651/- in favour of M/s. Ishwar Lal Chuni Lal Parekh, Stock and Share Brokers, Bombay, with whom he had personal dealings.
2. On 14.7.1960 a sum of Rs.6000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day, deposited a sum of Rs.26000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi.
3. On 7.9.1960, a sum of Rs.15,000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri P.L. Sharma and the same day Shri E.B. Jhirad accused paid a sum of Rs.4000/- in cash to M/s Bharat Bhushan and Co. Delhi with whom he (the accused) had dealings in his personal capacity. There is no concurrent withdrawal from the personal bank accounts of the accused to account for the cash payments of Rs.4000/- made by him.
4. On 14.9.1960, a sum of Rs.25,000/- was withdrawn in cash from Naval Prize fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day deposited a sum of Rs.10,000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyd's Branch) Parliament Street, New Delhi.
5. On 15.9.1960 a sum of Rs.50000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused who on the same day obtained a draft for Rs.30000/- against cash payment from the National & Grindlays Bank Ltd. (Lloyd's Branch), Parliament Street, New Delhi in favour of M/s Khimji Poonja and Sons, Stock and Share Brokers, Bombay, with whom he had dealings in his personal capacity. Further the accused paid a sum of Rs.10000/- in cash to M/s. Bharat Bhushan and Co. Delhi, with whom he had dealings in his personal capacity.

ATTESTED

A.M. Chief Judicial Magistrate
Delhi.

Attested Signature of Dr.
M. L. Kumar A.M. Chief Judicial
Magistrate, Delhi



Attested
M. L. Kumar A.M. Chief Judicial
Magistrate, Delhi

J. B. Sharma
(R.L. Khanam 12-4-72)
Under Secretary (Passport)
Delhi Administration Delhi

A-233

6. On 16.9.1960, a sum of Rs.35,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused, who on the same day obtained the bank drafts of the total value of Rs.23,62/- against cash payment from the National & Grindlays Bank Ltd. (Lloyds Branch), New Delhi in favour of M/s. Chiman Lal J. Dalal, M/s Ishwar Lal Chunilal and M/s L.C. Kothari Stock and Share Brokers of Bombay with whom he (the accused) had dealings in his personal capacity.
7. On 20.9.1960, a sum of Rs.15,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused who on the same day deposited a sum of Rs.15000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch), Parliament Street, New Delhi.
8. On 27.9.1960, a sum of Rs.15000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day paid a sum of Rs.10000/- in cash to M/s Bharat Bhushan and Co. Stock and Share Brokers, Delhi with whom he had dealings in his personal capacity.
9. On 3.10.1960 a sum of Rs.10,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused who on the same day deposited a sum of Rs.10,000/- in cash in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch), Parliament Street, N. Delhi.
10. On 8.10.1960, a sum of Rs.20,000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the Bank's counter by Shri E.B. Jhirad accused, who on the same day, deposited Rs.20,000/- in his personal account with the National & Grindlays Bank Ltd.,(Lloyds Branch), Parliament Street, New Delhi.
11. On 11.10.1960, a sum of Rs.20,000/- was withdrawn in cash from the Naval prize fund, the amount was received at the bank's counter by Shri E.B. Jhirad accused and Shri P.L. Sharma and on the same day, Shri P.L. Sharma obtained a bank draft for Rs.19,000/- on behalf of Shri E.B. Jhirad accused in favour of M/s Chiman Lal J. Dalal, Stock and Share Broker, Bombay with whom the accused had dealings in his personal capacity.
12. On 12.10.1960, a sum of Rs.35,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused who on the same day obtained a bank draft for Rs.21,739.80p against cash payment in favour of M/s. Ishwar Lal Chunilal Parch, Stock and Share Brokers, Bombay with whom he had personal dealings.
13. On 14.10.1960, a sum of Rs.45,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day deposited Rs.45,000/- in cash in his personal account with the National & Grindlays Bank Ltd.(Lloyds Branch) Parliament Street, New Delhi.
14. On 4.11.1960, a sum of Rs.14,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused, who on the same day deposited a sum of Rs.14,000/- in cash in his personal account with National & Grindlays Bank Ltd. (Lloyds Branch), Parliament Street, New Delhi.
15. On 22.11.1960, a sum of Rs.2000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused who on the same day paid a sum of Rs.2000/- in cash to M/s N.N. Saigal, Stock and Share Brokers, Delhi with whom he had dealings in his personal capacity. The accused did not withdraw the amount paid by him to M/s. N.N. Saigal from any of his personal accounts.
16. On 19.12.1960, a sum of Rs.40,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad, accused, who on the same day tendered a sum of Rs.40,583.37paise in cash in the National & Grindlays Bank Ltd. (Lloyds Branch), Parliament Street, New Delhi for telegraphic transfer of a sum of Rs.40551.25p to the Bombay Branch of the bank for payment of M/s. L.C. Kothari, M/s. Chiman Lal J. Dalal and M/s Khimji Poonja and Sons, Stock and Share Brokers of Bombay with whom the accused had dealings in his personal capacity.
17. On 27.12.1960, a sum of Rs.25,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused, who on the same day deposited a sum of Rs.11,200/- in his personal account with the National and Grindlays Bank Ltd. (Lloyds Branch) Parliament Street, New Delhi and further paid Rs.9600/- in cash to M/s N.N. Saigal and Rs.3000/- in cash to M/s Bharat Bhushan and Co.,Stock and Share Brokers of Delhi, with whom he had dealings in his personal capacity.
18. On 9.1.1961, a sum of Rs.51000/- was withdrawn in cash from the Naval Prize fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused, who on the same day obtained a bank draft for Rs.38,091.60P. in favour of M/s. Khimji, Poonja and Sons and another bank draft for Rs.12,696.00 in favour of M/s L.C. Kothari, both stock and share brokers of Bombay with whom the accused had dealings in his personal capacity.
19. On 10.1.1961, a sum of Rs.40000/- was withdrawn in cash from the Naval prize fund. The amount was received at the bank's counter by Shri E.B. Jhirad accused who on the same day deposited a sum of Rs.40000/- in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch), Parliament Street, New Delhi.

Attested Signatures Of Shri
N. L. Kothari Addl. Commr. of Police
Magistrate, Delhi

R. L. Kothari 10/4/72
Under Secretary (Passport)
Delhi Administration Delhi

ATTESTED

5 COPY



Attested Signature of Shri
N. L. Kothari Addl. Commr. of Police
Magistrate, Delhi

Chief Sub-Div. Magistrate

A-234

On 13.1.1961, a sum of Rs.25000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused who on the same day deposited a sum of Rs.1200/- in cash in his personal account with the National & Grindlays Bank Ltd (Lloyds Branch) Parliament Street, New Delhi.

21. On 15.4.1961, a sum of Rs.30,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day paid Rs.10,000/- to Shri M.M. Saigal and Rs.7275/- to Shri Dev Saigal, Stock and Share Brokers of Delhi, with whom he had dealings in his personal capacity. Both the payments were made by the accused in cash and there is no withdrawal of the amounts from his personal bank accounts.
22. On 28.4.1961, a sum of Rs.30000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who on the same day deposited a sum of Rs.29,000/- in cash in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch) Parliament Street, New Delhi.
23. On 4.5.1961, a sum of Rs.20,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad, accused, who, on the same day deposited a sum of Rs.20,000/- in cash in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch) Parliament Street, New Delhi.
24. On 16.5.1961 a sum of Rs.20,000/- was withdrawn in cash from the Naval Prize Fund. The amount was received at the bank's counter by Shri E.E. Jhirad who on the same day deposited a sum of Rs.20,000/- on cash in his personal account with the National & Grindlays Bank Ltd. (Lloyds Branch) Parliament Street, New Delhi.

The investigation has further revealed that on some occasions when Shri E.E. Jhirad accused had withdrawn cash amounts from the Naval Prize Fund, he had made some other payments of large amounts in cash to Stock and Share Brokers with whom he had personal dealings and for making such payments there were no concurrent withdrawals from his bank accounts. Similarly there were no withdrawals from the personal bank accounts of the accused for payments or deposits made by Shri E.E. Jhirad accused or on his behalf as mentioned at S.Nos. 1 to 24 above.

Shri P.L. Sharma who received various amounts at the bank's counter, has stated that all the amounts were handed over by him to the accused, Shri E.E. Jhirad.

Some of the Naval personnel who were entitled to a share of Prize Money have, on being examined, stated that they did not receive their share of Prize Money.

The above facts disclose the commission of an offence u/s 409 IPC by Shri E.E. Jhirad accused.

Soon after the registration of the case Shri E.E. Jhirad accused left the country and has not returned to India so far. He is reported to be at Switzerland and hence could not be arrested in this case. It is prayed that proceedings for the extradition of Shri E.E. Jhirad accused from Switzerland may kindly be initiated and thereafter the accused may be dealt with according to law.

ATTESTED:



Subscribed in the month of
April, 1961, by
S. L. Khatkar, Adml. Chief Justice
Delhi.

Sd/- JETHA NAND. 14.4.61
DY. SUPDT. OF POLICE/SPP/CIA/I,
NEW DELHI.

Approved Signatures Of Shri
N. L. Khatkar Adml. Chief Justice
Magistrate, Delhi.

J. R. Sharma
(R. L. Sharma)
Joint Secretary to
Adml. Chief Justice
Administration Delhi.

A-235